

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Concluded)

**11. FEDERAL FINANCIAL ASSISTANCE**

The sheriff participated in the following federal financial assistance programs during the two years ended June 30, 1996:

| <u>Federal Grantor/<br/>Pass-Through Grantor/<br/>Program Name</u>  | <u>CFDA<br/>Number</u> | <u>Expenditures<br/>Year Ended June 30,</u> |                 |
|---|------------------------|---|-----------------|
|   |                        | <u>1996</u>                                 | <u>1995</u>     |
| <b>Bureau of Justice Assistance,<br/>Department of Justice<br/>Direct Program - Office of<br/>Community Oriented Policing<br/>Services Fast Grant</b> | 16.710                 | \$14,010                                    |                 |
| Passed through Louisiana Commission<br>on Law Enforcement - Drug Control<br>and System Improvement - Formula<br>Grant Fund:                           |                        |   |                 |
| Task Force Grant  | 16.579                 | 13,690                                      | \$8,950         |
| DARE Grant  | 16.579                 | <u>          </u>                           | <u>10,299</u>   |
| Total   |                        | <u>\$27,700</u>                             | <u>\$19,249</u> |

**12. SUBSEQUENT EVENTS**

On September 25, 1996, the Sheriff borrowed \$50,000 from a bank to help his cash flow until his ad valorem taxes are collected. The Sheriff was authorized by the Louisiana State Bond Commission to borrow up to \$100,000. The loan is to be repaid by March 1, 1997, at an interest rate of 5 per cent.

**OTHER REPORTS REQUIRED BY  
OFFICE OF MANAGEMENT AND BUDGET (OMB) CIRCULAR A-128**

The following pages contain information on internal control and compliance with laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that would be significant and/or material to federal assistance programs. The report on compliance with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to federal financial assistance programs.

## **OTHER REPORTS REQUIRED BY**

### **GOVERNMENT AUDITING STANDARDS**

The following pages contain reports on internal control structure and compliance with laws and regulations required by Government Auditing Standards, issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

**8. TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1996, as reflected on Statement A, include \$69,412 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$2,147. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**9. LITIGATION AND CLAIMS**

At June 30, 1996, the sheriff was involved in three lawsuits. In the opinion of the Sheriff's legal counsel, the suits will not result in a loss to the Sheriff in excess of his insurance coverage.

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

The sheriff's office is located in the parish courthouse. Expenditures for operation and maintenance of the parish courthouse, as required by statute, are paid by the West Carroll Parish Police Jury. These expenditures are *not included in the accompanying financial statements.*

The Franklin Parish Sheriff purchased equipment through a grant for the West Carroll Parish sheriff totaling \$1,493 and \$2,155 during the 1995 and 1996 fiscal years, respectively. The equipment is recorded in the General Fixed Assets Account Group.

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS

Combining Balance Sheet, June 30, 1996

|                                 | SHERIFF'S<br>FUND | TAX<br>COLLECTOR<br>FUND | TOTAL     |
|---------------------------------|-------------------|--------------------------|-----------|
| <b>ASSETS</b>                   |                   |                          |           |
| Cash and cash equivalents       | \$945             | \$101,982                | \$102,927 |
| <b>LIABILITIES</b>              |                   |                          |           |
| Due to General Fund             | \$426             |                          | \$426     |
| Due to taxing bodies and others | 519               | \$101,982                | 102,501   |
| Total Liabilities               | \$945             | \$101,982                | \$102,927 |

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS

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

|   | SHERIFF'S<br>FUND | TAX<br>COLLECTOR<br>FUND | TOTAL     |
|---|-------------------|--------------------------|-----------|
| <b>BALANCES AT BEGINNING OF YEAR</b>                          | \$349             | \$47,565                 | \$47,914  |
| <b>ADDITIONS</b>  |                   |                          |           |
| Deposits:   |                   |                          |           |
| Suits, seizures, and sales                                    | 105,376           |                          | 105,376   |
| Taxes, fees, etc., paid to tax collector                      |                   | 2,261,995                | 2,261,995 |
| Interest earnings   | 177               |                          | 177       |
| Total additions   | 105,553           | 2,261,995                | 2,367,548 |
| Total   | 105,902           | 2,309,560                | 2,415,462 |
| <b>REDUCTIONS</b>   |                   |                          |           |
| Taxes, fees, etc., distributed to taxing<br>bodies and others |                   | 2,207,578                | 2,207,578 |
| Deposits settled to:  |                   |                          |           |
| Sheriff's General Fund  | 11,759            |                          | 11,759    |
| Clerk of court  | 5,441             |                          | 5,441     |
| Litigants   | 81,308            |                          | 81,308    |
| Attorneys, appraisers, etc.                                   | 1,035             |                          | 1,035     |
| Other settlements   | 5,840             |                          | 5,840     |
| Total reductions  | 105,383           | 2,207,578                | 2,312,961 |
| <b>BALANCES AT END OF YEAR</b>                                | \$519             | \$101,982                | \$102,501 |

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
FIDUCIARY FUNDS - AGENCY FUNDS

Schedule of Changes in Balances Due  
to Taxing Bodies and Others  
For the Year Ended June 30, 1995

|   | SHERIFF'S<br>FUND | TAX<br>COLLECTOR<br>FUND | TOTAL     |
|---|-------------------|--------------------------|-----------|
| <b>BALANCES AT BEGINNING OF YEAR</b>                          | \$1,933           | \$24,888                 | \$26,821  |
| <b>ADDITIONS</b>  |                   |                          |           |
| Deposits:   |                   |                          |           |
| Suits, seizures, and sales                                    | 192,596           |                          | 192,596   |
| Taxes, fees, etc., paid to tax collector                      |                   | 2,199,213                | 2,199,213 |
| Interest earnings   | 513               |                          | 513       |
| Total additions   | 193,109           | 2,199,213                | 2,392,322 |
| Total   | 195,042           | 2,224,101                | 2,419,143 |
| <b>REDUCTIONS</b>   |                   |                          |           |
| Taxes, fees, etc., distributed to taxing<br>bodies and others |                   | 2,176,536                | 2,176,536 |
| Deposits settled to:  |                   |                          |           |
| Sheriff's General Fund  | 16,192            |                          | 16,192    |
| Clerk of court  | 13,026            |                          | 13,026    |
| Litigants   | 158,509           |                          | 158,509   |
| Attorneys, appraisers, etc.                                   | 1,575             |                          | 1,575     |
| Other settlements   | 5,391             |                          | 5,391     |
| Total reductions  | 194,693           | 2,176,536                | 2,371,229 |
| <b>BALANCES AT END OF YEAR</b>                                | \$349             | \$47,565                 | \$47,914  |

**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
**SUPPLEMENTAL INFORMATION SCHEDULES**  
As of June 30, 1996, and for the Years  
Ended June 30, 1996 and 1995

**FIDUCIARY FUNDS - AGENCY FUNDS**

**SHERIFF'S FUND**

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments.

**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. It also accounts for collections of bonds, fines, and costs and payments of these collections to the recipients in accordance with applicable laws.



**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Internal Control  
Structure Based Solely on An Audit of the General Purpose Financial Statements

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Sheriff as of June 30, 1996, and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated October 18, 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 general purpose financial statements are free of material misstatement.

In planning and performing my audit of the general purpose financial statements of the West Carroll Parish Sheriff as of June 30, 1996, and for the years ended June 30, 1996 and 1995, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

Internal control structure consists of the control environment, accounting system, and control procedures used by the Sheriff. The internal control structure is the responsibility of the Sheriff and is used to provide the Sheriff with a reasonable, but not absolute, ability to record, process, summarize, and report financial data consistent with the assertions embodied in the accompanying general purpose financial statements; to safeguard public assets; and to comply with laws and regulations. In fulfilling this responsibility, estimates and judgments by the Sheriff are required to assess the expected benefits and related costs of internal control structure policies and procedures.

For the purpose of this report, I have classified the significant internal control structure policies and procedures into the following categories.

**EXHIBIT A**

Treasury/financing  
Budgeting and budget reporting  
Revenues/receipts  
Purchases/disbursements/payroll/personnel  
Fiduciary control/accounting  
Financial reporting

For all of the internal control structure categories listed previously, 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 did not evaluate the effectiveness of the internal control structure categories because I concluded that it would be inefficient to evaluate the effectiveness of the internal control policies and procedures and that the audit could be conducted more efficiently by assessing control risk at a very high level (maximum) and expanded my substantive audit tests.

In accordance with the standards mentioned previously and provisions of state law, I am required to communicate to management, and include in my report, any reportable conditions and/or material weaknesses. Reportable conditions are matters that come to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgement, could adversely affect the Sheriff's ability to (1) record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements or (2) comply with laws and regulations that could have a material impact on the general purpose financial statements. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements, including those relating to compliance with laws and regulations, does not reduce to a relatively low level the risk that errors or irregularities, in amounts that would be material in relation to the general purpose financial statements being audited, may occur and not be detected within a timely period by employees in the normal course of performing their assigned duties.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. Because of inherent limitations in any internal control structure, errors and

**EXHIBIT A**

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF**  
*Internal Control Report*  
October 18, 1996  
Page 3

irregularities may, nevertheless, occur and not be detected. Also, projection of any evaluation of the control structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the degree of compliance with the procedures may deteriorate. I noted no matters involving the internal control structure and its operations that I consider to be material weakness as defined previously.

My comments on internal control structure are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



RICHARD B. GARRETT

Monroe, La.  
October 18, 1996

**EXHIBIT A**

**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Internal Control  
Structure Based Solely on An Audit of the  
General Purpose Financial Statements and the Additional  
Procedures Required by OMB Circular A-128

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Sheriff, as of and for the year ended June 30, 1996, and have issued my report thereon dated October 18, 1996. As part of my audit, I considered the elements of internal control structure, including applicable internal administrative controls used solely in administering federal financial assistance programs, to the extent I considered necessary as required by generally accepted auditing standards; the standards contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the provisions of OMB Circular A-128, Audits of State and Local Governments. For the purpose of this report, I have classified the significant elements of the control structure used in administering federal financial assistance programs into the following categories.

**Accounting Controls**

Treasury/financing  
Revenues/receipts  
Purchases/disbursements/payroll

**Grant Administration Controls**

General requirements:  
Political activity  
Civil rights  
Cash management  
Federal financial reports  
Drug-free workplace

Specific requirements:  
Types of services  
Matching  
Supplement/supplant  
Contract with other  
jurisdictions

**EXHIBIT C**

**RICHARD B. GARRETT**

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Compliance Report  
October 18, 1996  
Page 2

During my exit conference on October 18, 1996, I discussed with the Sheriff a compliance matter relating to the Budget Act which, in my judgement, is not material to the accompanying general purpose financial statements. My comments on compliance with laws and regulations are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, Louisiana  
October 18, 1996

**EXHIBIT B**



**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana  
Notes to the Financial Statements (Continued)

Funding Policy: Plan members were required by state statute to contribute 7.0 and 8.7 percent of their annual covered salary during the 1994-95 and 1995-96 fiscal years, respectively, and the West Carroll Parish Sheriff was required to contribute at an actuarially determined rate. The rate for the 1994-95 fiscal year was 5.0 percent of the covered payroll and 6.0 percent of the covered payroll for the 1995-96 fiscal year. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the West Carroll Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The West Carroll Parish Sheriff's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$35,566, \$25,651, and \$24,101, respectively, equal to the required contributions for each year.

**7. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others for the two years ended June 30, 1996, follows:

|                          | <u>Agency Funds</u> |                          |                    |
|--------------------------|---------------------|--------------------------|--------------------|
|                          | <u>Sheriff's</u>    | <u>Tax<br/>Collector</u> | <u>Total</u>       |
| Balance at June 30, 1994 | \$1,933             | \$24,888                 | \$26,821           |
| Additions                | 193,109             | 2,199,213                | 2,392,322          |
| Deductions               | <u>(194,693)</u>    | <u>(2,176,536)</u>       | <u>(2,371,229)</u> |
| Balance at June 30, 1995 | 349                 | 47,565                   | 47,914             |
| Additions                | 105,553             | 2,261,995                | 2,367,548          |
| Deductions               | <u>(105,383)</u>    | <u>(2,207,578)</u>       | <u>(2,312,961)</u> |
| Balance at June 30, 1996 | <u>\$519</u>        | <u>\$101,982</u>         | <u>\$102,501</u>   |

**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtle dove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report  
on the Financial Statements

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have audited the accompanying general purpose financial statements of the West Carroll Parish Sheriff as of June 30, 1996, and for the years ended June 30, 1996 and 1995, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the management of the West Carroll Parish Sheriff. My responsibility is to express an opinion on these general purpose 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 - Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the West Carroll Parish Sheriff as of June 30, 1996, and the results of operations for the years ended June 30, 1996 and 1995, in conformity with generally accepted accounting principles.

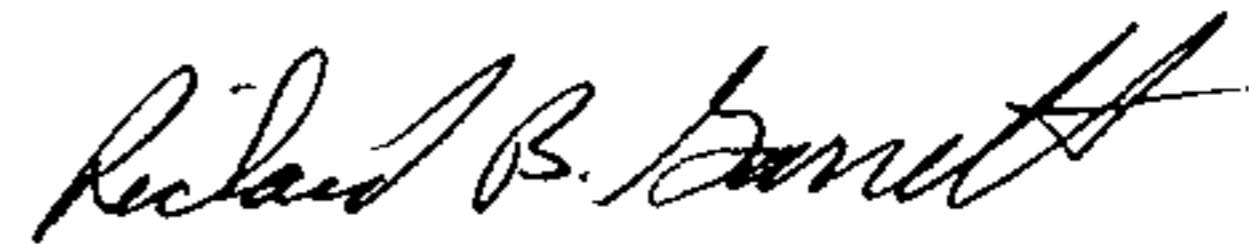
**RICHARD B. GARRETT**

**HONORABLE GARY K. BENNETT**  
**WEST CARROLL PARISH SHERIFF**  
Federal Assistance Control Report  
October 18, 1996  
Page 3

In accordance with the standards mentioned previously, I am required to communicate to management, and include in my report, any material weaknesses. A material weakness is a deficiency in the internal control structure 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 a federal financial assistance program, may occur and not be detected within a timely period by employees in the normal course of performing their assigned duties.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses in relation to the federal financial assistance programs. In my consideration of the internal control structure, I noted no matter that I consider to be a material weakness in relation to a federal financial assistance program of the council on aging.

My comments on internal control structure relating to federal financial assistance programs are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, Louisiana  
October 18, 1996

**EXHIBIT C**



**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Compliance With Laws  
and Regulations Material to the General Purpose  
Financial Statements

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have audited the general purpose financial statements of the West Carroll Parish Sheriff as of June 30, 1996, and for the years ended June 30, 1996 and 1995, and have issued my report thereon dated October 18, 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 general purpose financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the West Carroll Parish Sheriff is the responsibility of the Sheriff and management of his office. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions.

The results of my tests indicate that, with respect to the items tested, the West Carroll Parish Sheriff complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that the Sheriff had not complied, in all material respects, with those provisions.

**EXHIBIT B**

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures,  
and Changes in Fund Balance  
For the Year Ended June 30, 1995

## REVENUES

|  |           |
|--|-----------|
| Ad valorem taxes   | \$241,989 |
| Local grants - Louisiana Sheriffs' Association               | 422       |
| Intergovernmental revenues:                                  |           |
| State grants:  |           |
| State supplemental pay                                       | 39,142    |
| Louisiana Commission of Law Enforcement -<br>DARE Grant      | 14,527    |
| North Delta Law Enforcement District                         | 1,832     |
| Federal grants (note 11):                                    |           |
| Louisiana Commission of Law Enforcement:<br>Task Force Grant | 8,950     |
| DARE Grant   | 10,299    |
| Fees, charges, and commissions for services:                 |           |
| Commission on state revenue sharing                          | 43,734    |
| Commissions on licenses, etc.                                | 24,253    |
| Civil and criminal fees                                      | 43,598    |
| Court attendance   | 1,620     |
| Transporting prisoners                                       | 4,172     |
| Feeding and keeping prisoners                                | 120,003   |
| Tax notices, etc.  | 1,399     |
| Use of money and property - interest earnings                | 8,381     |
| Total revenues   | 564,321   |

## EXPENDITURES

|  |         |
|--|---------|
| Public safety:                         |         |
| Personal services and related benefits | 443,917 |
| Operating services                     | 113,774 |
| Materials and supplies                 | 47,980  |
| Travel and other charges               | 5,007   |
| Capital outlay                         | 23,530  |
| Total expenditures                     | 634,208 |

EXCESS (Deficiency) OF REVENUES  
OVER EXPENDITURES (69,887)

## OTHER FINANCING SOURCES

Sale of assets 16,000

EXCESS (Deficiency) OF REVENUES AND  
OTHER SOURCES OVER EXPENDITURES (53,887)

FUND BALANCE AT BEGINNING OF YEAR 253,698

FUND BALANCE AT END OF YEAR \$199,811

The accompanying notes are an integral part of this statement.

**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

Independent Auditor's Report on Compliance  
With the General Requirements Applicable to  
Federal Financial Assistance Programs

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

I have applied procedures to test the West Carroll Parish Sheriff's, compliance with the following requirements applicable to federal financial assistance programs, which are identified in the notes to the financial statements for the two years ended June 30, 1996:

Political activity  
Cash management  
Drug-free workplace

Civil rights  
Federal financial reports

My procedures were limited to applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the West Carroll Parish Sheriff's, compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to the items not tested, nothing came to my attention that caused me to believe that the West Carroll Parish Sheriff, had not complied, in all material respects, with those requirements.

**EXHIBIT D**

**RICHARD B. GARRETT**

**HONORABLE GARY K. BENNETT**

**WEST CARROLL PARISH SHERIFF**

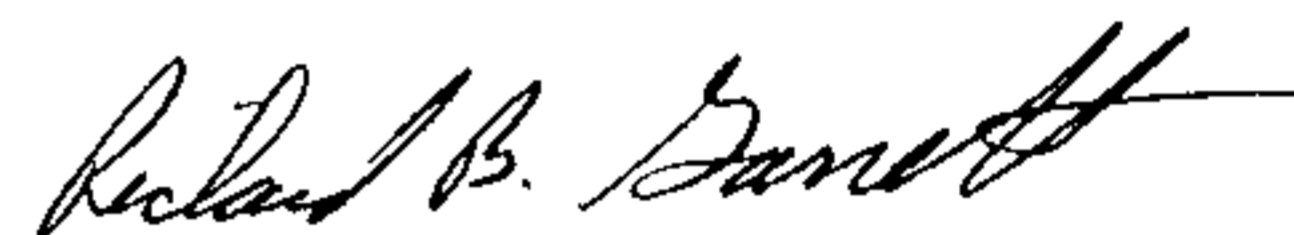
Federal Assistance Programs -

General Requirements

October 18, 1996

Page 2

My comments on compliance with laws and regulations are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, Louisiana

October 18, 1996

**EXHIBIT D**

**RICHARD B. GARRETT**  
Certified Public Accountant  
149 Turtledove Drive  
Monroe, Louisiana 71203

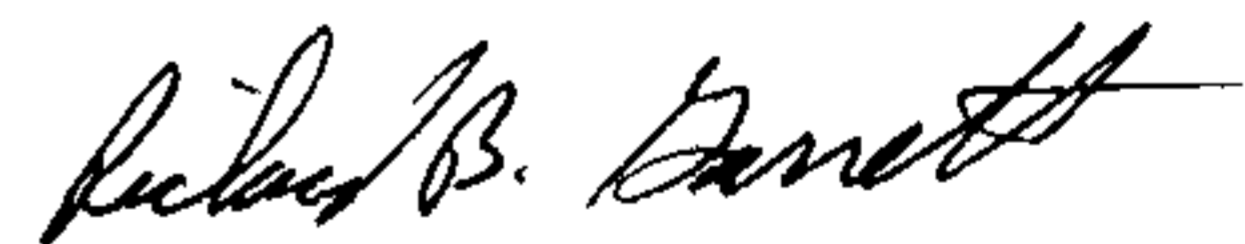
Independent Auditor's Report on Compliance With  
the Specific Requirements Applicable to Nonmajor  
Federal Financial Assistance Transactions

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana

In connection with my audit for the two years ended June 30, 1996, of the general purpose financial statements of the West Carroll Parish Sheriff, and with my study of the Sheriff's internal control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, Audits of State and Local Governments, I selected all transactions applicable to all nonmajor federal financial assistance programs, for the two years ended June 30, 1996. As required by Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services, matching, supplement/supplant, and contract with other jurisdictions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Sheriff's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention, that caused me to believe that the West Carroll Parish Sheriff, had not complied, in all material respects, with those requirements.

My comments on compliance with laws and regulations are intended for the information and use of the Sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



**RICHARD B. GARRETT**

Monroe, Louisiana  
October 18, 1996

**EXHIBIT E**

3127

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**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of June 30, 1996 and for the Years  
Ended June 30, 1996 and 1995  
With Supplemental Information Schedules

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

Release Date ~~NOV 13 1996~~  
~~NOV 13 1996~~

**NOV 13 1996**



**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

General Purpose Financial Statements  
and Independent Auditor's Reports  
As of June 30, 1996, and for the Years  
Ended June 30, 1996 and 1995  
With Supplemental Information Schedules

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**WEST CARROLL PARISH SHERIFF**

Oak Grove, Louisiana

Contents, June 30, 1996

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**RICHARD B. GARRETT**

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
Audit Report, June 30, 1996

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



RICHARD B. GARRETT

Monroe, Louisiana  
October 18, 1996

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet, June 30, 1996

|   | GOVERNMENTAL<br>FUND -<br>GENERAL FUND | FIDUCIARY<br>FUNDS -<br>AGENCY<br>FUNDS | ACCOUNT<br>GROUP -<br>GENERAL<br>FIXED<br>ASSETS | TOTAL<br>(MEMORANDUM<br>ONLY) |
|---|--|---|--|-------------------------------|
| <b>ASSETS</b>   |  |   |  |                               |
| Cash and cash equivalents (note 3)                      | \$63,149                               | \$102,927                               |  | \$166,076                     |
| Receivables (note 4)                                    | 34,065                                 |   |  | 34,065                        |
| Due from Sheriff's Fund (note 4)                        | 426                                    |   |  | 426                           |
| Building and equipment (note 5)                         |  |   | \$370,642  | 370,642                       |
| <b>TOTAL ASSETS</b>                                     | <b>\$97,640</b>                        | <b>\$102,927</b>                        | <b>\$370,642</b>                                 | <b>\$571,209</b>              |
| <b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>           |  |   |  |                               |
| <b>Liabilities:</b>                                     |  |   |  |                               |
| Accounts payable  | \$10,789                               |   |  | \$10,789                      |
| Due to General Fund                                     |  | \$426                                   |  | 426                           |
| Due to taxing bodies and others                         |  | 102,501                                 |  | 102,501                       |
| Total Liabilities                                       | 10,789                                 | 102,927                                 | NONE   | 113,716                       |
| <b>Equity and Other Credits:</b>                        |  |   |  |                               |
| Investment in general fixed assets                      |  |   | \$370,642  | 370,642                       |
| Fund balances - unreserved - undesignated               | 86,851                                 |   |  | 86,851                        |
| Total Equity and Other Credits                          | 86,851                                 | NONE                                    | 370,642  | 457,493                       |
| <b>TOTAL LIABILITIES, EQUITY,<br/>AND OTHER CREDITS</b> | <b>\$97,640</b>                        | <b>\$102,927</b>                        | <b>\$370,642</b>                                 | <b>\$571,209</b>              |

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

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

|  | BUDGET    | ACTUAL    | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|-----------|-----------|--|
| <b>REVENUES</b>  |           |           |  |
| Ad valorem taxes   | \$249,600 | \$249,620 | \$20                                   |
| Intergovernmental revenues:  |           |           |  |
| Grants-Federal and State   | 43,296    | 45,816    | 2,520                                  |
| State grants:  |           |           |  |
| Commission on state revenue sharing  | 43,800    | 43,803    | 3                                      |
| State supplemental pay   | 48,048    | 44,439    | (3,609)                                |
| Fees, charges, and commissions for services:                                   |           |           |  |
| Commissions on licenses, etc.  | 24,996    | 20,101    | (4,895)                                |
| Civil and criminal fees  | 36,312    | 36,540    | 228                                    |
| Court attendance   | 1,548     | 1,435     | (113)                                  |
| Transporting prisoners   | 4,500     | 5,452     | 952                                    |
| Feeding and keeping prisoners  | 111,600   | 114,540   | 2,940                                  |
| Tax notices, etc.  | 1,404     | 1,413     | 9                                      |
| Use of money and property - interest earnings                                  | 6,456     | 6,564     | 108                                    |
| Total revenues   | 571,560   | 569,723   | (1,837)                                |
| <b>EXPENDITURES</b>  |           |           |  |
| Public safety:   |           |           |  |
| Personal services and related benefits   | 497,820   | 498,123   | (303)                                  |
| Operating services   | 114,888   | 116,423   | (1,535)                                |
| Materials and supplies   | 52,296    | 47,881    | 4,415                                  |
| Travel and other charges   | 4,992     | 3,485     | 1,507                                  |
| Capital outlay   | 24,996    | 30,663    | (5,667)                                |
| Total expenditures   | 694,992   | 696,575   | (1,583)                                |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>                   | (123,432) | (126,852) | (3,420)                                |
| <b>OTHER FINANCING SOURCES</b>   |           |           |  |
| Sale of assets   | 2,004     | 3,509     | 1,505                                  |
| <b>EXCESS (Deficiency) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</b> | (121,428) | (123,343) | (1,915)                                |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                                       | 186,492   | 186,492   |  |
| <b>FUND BALANCE AT END OF YEAR</b>   | \$65,064  | \$63,149  | (\$1,915)                              |

The accompanying notes are an integral part of this statement.

**WEST CARROLL PARISH SHERIFF**

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

|                          | <u>Building</u> | <u>Equipment</u> | <u>Total</u>     |
|--------------------------|-----------------|------------------|------------------|
| Balance at June 30, 1995 | \$1,336         | \$365,288        | \$366,624        |
| Additions                |                 | 32,134           | 32,134           |
| Deductions               | _____           | <u>(28,116)</u>  | <u>(28,116)</u>  |
| Balance at June 30, 1996 | <u>\$1,336</u>  | <u>\$369,306</u> | <u>\$370,642</u> |

**6. PENSION PLAN**

Plan Description: Substantially all employees of the West Carroll 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.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years. In any case, the retirement benefit cannot exceed 100 per cent 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 by state statute.

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

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

Statement of Revenues, Expenditures, and  
and Changes in Fund Balance - Budget  
(Cash Basis) and Actual  
For the Year Ended June 30, 1995

|  | BUDGET    | ACTUAL    | VARIANCE<br>FAVORABLE<br>(UNFAVORABLE) |
|--|-----------|-----------|--|
| <b>REVENUES</b>  |           |           |  |
| Ad valorem taxes   | \$242,004 | \$241,989 | (\$15)                                 |
| Local grants - Louisiana Sheriff's Association                                 | 430       | 422       | (8)                                    |
| Intergovernmental revenues:  |           |           |  |
| Grants-Federal and State   | 30,000    | 29,957    | (43)                                   |
| State grants:  |           |           |  |
| Commission on state revenue sharing  | 43,728    | 43,734    | 6                                      |
| State supplemental pay   | 42,648    | 39,186    | (3,462)                                |
| Fees, charges, and commissions for services:                                   |           |           |  |
| Commissions on licenses, etc.  | 24,566    | 23,984    | (582)                                  |
| Civil and criminal fees  | 44,208    | 44,404    | 196                                    |
| Court attendance   | 1,536     | 1,600     | 64                                     |
| Transporting prisoners   | 4,500     | 3,892     | (608)                                  |
| Feeding and keeping prisoners  | 128,880   | 120,303   | (8,577)                                |
| Tax notices, etc.  | 1,404     | 1,399     | (5)                                    |
| Use of money and property - interest earnings                                  | 7,716     | 8,382     | 666                                    |
| Total revenues   | 571,620   | 559,252   | (12,368)                               |
| <b>EXPENDITURES</b>  |           |           |  |
| Public safety:   |           |           |  |
| Personal services and related benefits   | 443,784   | 443,266   | 518                                    |
| Operating services   | 114,576   | 115,050   | (474)                                  |
| Materials and supplies   | 53,292    | 47,450    | 5,842                                  |
| Travel and other charges   | 4,992     | 5,216     | (224)                                  |
| Capital outlay   | 23,400    | 22,741    | 659                                    |
| Total expenditures   | 640,044   | 633,723   | 6,321                                  |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>                   | (68,424)  | (74,471)  | (6,047)                                |
| <b>OTHER FINANCING SOURCES</b>   |           |           |  |
| Sale of assets   | 15,996    | 16,000    | 4                                      |
| <b>EXCESS (Deficiency) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</b> | (52,428)  | (58,471)  | (6,043)                                |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                                       | 244,963   | 244,963   |  |
| <b>FUND BALANCE AT END OF YEAR</b>   | \$192,535 | \$186,492 | (\$6,043)                              |

The accompanying notes are an integral part of this statement.



**WEST CARROLL PARISH SHERIFF**  
Oak Grove, Louisiana

Notes to the Financial Statements  
As of June 30, 1996 and for the Years  
Ended June 30, 1996 and 1995

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and 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 funds, sporting licenses, and fines, 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 West Carroll 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.

**B. REPORTING ENTITY**

Section 2100 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and the component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, et

cetera, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

### **C. FUND ACCOUNTING**

The sheriff uses funds and an account group 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.

### **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 focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

#### **Revenues**

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

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Interest income on interest-bearing demand deposits is recorded at the end of each month when credited by the bank. Interest income on time deposits is recorded when the time deposits have matured and the income is available.

#### **Expenditures**

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



**Other Financing Sources**

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

**E. BUDGET PRACTICES**

The proposed budgets for the fiscal years ended June 30, 1995 and 1996, were made available for public inspection on June 15, 1994, and June 14, 1995, respectively. The proposed budgets, prepared on the cash basis of accounting, were both published in the official journal 15 days prior to the public hearings for comments from taxpayers, which were held at the West Carroll Parish Sheriff's office on June 29, 1994, and June 28, 1995, respectively. The budgets were 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.

A system of encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying general purpose financial statements include the original adopted budget and all subsequent amendments. The revenues and expenditures shown on Statements C and E are reconciled with the amounts reflected on Statements B and D as follows:

|   | <u>For the Year Ended</u> |                      |
|---|---------------------------|----------------------|
|   | <u>June 30, 1996</u>      | <u>June 30, 1995</u> |
| Excess (deficiency) of revenues and other sources over expenditures (budget basis) - Statements C and E | (\$123,343)               | (\$58,471)           |
| Adjustment for:   |                           |                      |
| Receivables - net   | 8,457                     | 5,070                |
| Payables - net  | <u>1,926</u>              | <u>(486)</u>         |
| Excess (deficiency) of revenues and other sources over expenditures (GAAP basis) - Statements B and D   | <u>(\$112,960)</u>        | <u>(\$53,887)</u>    |

**WEST CARROLL PARISH SHERIFF**

Oak Grove, Louisiana

Notes to the Financial Statements (Continued)

**J. 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. LEVIED TAXES**

The following is a summary of authorized and levied ad valorem taxes for the two years ended:

|                    | <u>June 30,</u> |             |
|--------------------|-----------------|-------------|
|                    | <u>1996</u>     | <u>1995</u> |
| Authorized Millage | 8.57            | 8.49        |
| Levied Millage     | 8.57            | 8.49        |

**3. CASH AND CASH EQUIVALENTS**

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totaling \$166,076, as follows:

|                                  |                  |
|----------------------------------|------------------|
| Interest bearing demand deposits | \$74,251         |
| Savings account                  | 90,325           |
| Petty cash                       | <u>1,500</u>     |
| Total                            | <u>\$166,076</u> |

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. At June 30, 1996, the sheriff has \$208,402 in deposits (collected bank balances). These deposits are secured from risk by \$167,841 of federal deposit insurance and \$40,561 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory

**WEST CARROLL PARISH SHERIFF**  
 Oak Grove, Louisiana  
 Notes to the Financial Statements (Continued)

requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**4. RECEIVABLES**

The General Fund receivables of \$34,491 at June 30, 1996, are as follows:

| <u>Class of Receivable</u>    |                 |
|-------------------------------|-----------------|
| State grant                   | \$9,736         |
| State supplemental pay        | 3,609           |
| Commissions on licenses, etc. | 4,495           |
| Civil and criminal fees       | 3,268           |
| Court attendance              | 150             |
| Transporting prisoners        | 250             |
| Feeding and keeping prisoners | 12,305          |
| Interest earnings             | 426             |
| Refund                        | <u>252</u>      |
| Total                         | <u>\$34,491</u> |

**5. CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets (building and equipment) follows:

|                          | <u>Building</u> | <u>Equipment</u> | <u>Total</u>     |
|--------------------------|-----------------|------------------|------------------|
| Balance at June 30, 1994 | \$1,336         | \$377,643        | \$378,979        |
| Additions                |                 | 25,279           | 25,279           |
| Deductions               | <u>      </u>   | <u>(37,634)</u>  | <u>(37,634)</u>  |
| Balance at June 30, 1995 | <u>\$1,336</u>  | <u>\$365,288</u> | <u>\$366,624</u> |

WEST CARROLL PARISH SHERIFF  
Oak Grove, Louisiana  
GOVERNMENTAL FUND - GENERAL FUND

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

|  |           |
|--|-----------|
| <b>REVENUES</b>  |           |
| Ad valorem taxes   | \$249,620 |
| Local grants   | 3,835     |
| Intergovernmental revenues:  |           |
| State grants:  |           |
| State supplemental pay   | 44,576    |
| Louisiana Commission on Law<br>Enforcement - DARE Grant                        | 14,675    |
| Federal grants (note 11):  |           |
| Louisiana Commission on Law<br>Enforcement - Task Force Grant                  | 13,690    |
| U.S. Department of Justice -<br>COPS Grant                                     | 14,010    |
| Fees, charges, and commissions for services:                                   |           |
| Commission on state revenue sharing  | 43,803    |
| Commissions on licenses, etc.  | 23,646    |
| Civil and criminal fees  | 38,029    |
| Court attendance   | 1,465     |
| Transporting prisoners   | 5,398     |
| Feeding and keeping prisoners  | 116,779   |
| Tax notices, etc.  | 1,413     |
| Use of money and property - interest earnings                                  | 6,990     |
| Total revenues   | 577,929   |
| <b>EXPENDITURES</b>  |           |
| Public safety:   |           |
| Personal services and related benefits   | 497,472   |
| Operating services   | 116,927   |
| Materials and supplies   | 46,180    |
| Travel and other charges   | 3,867     |
| Capital outlay   | 29,952    |
| Total expenditures   | 694,398   |
| <b>EXCESS (Deficiency) OF REVENUES<br/>OVER EXPENDITURES</b>                   | (116,469) |
| <b>OTHER FINANCING SOURCES</b>   |           |
| Sale of assets   | 3,509     |
| <b>EXCESS (Deficiency) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES</b> | (112,960) |
| <b>FUND BALANCE AT BEGINNING OF YEAR</b>                                       | 199,811   |
| <b>FUND BALANCE AT END OF YEAR</b>   | \$86,851  |

The accompanying notes are an integral part of this statement.

**RICHARD B. GARRETT**

**HONORABLE GARY K. BENNETT**  
WEST CARROLL PARISH SHERIFF  
Federal Assistance Control Report  
October 18, 1996  
Page 2

The West Carroll Parish Sheriff, is responsible for establishing and maintaining the control structure used in administering the federal financial assistance programs. In fulfilling that responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of control procedures. The objectives of the control structure used in administering the federal financial assistance programs are to provide management with reasonable, but not absolute, assurance that, with respect to federal financial assistance programs, resource use is consistent with laws, regulations, and policies; resources are safeguarded against waste, loss, and misuse; and reliable data are obtained, maintained, and fairly disclosed in reports.

Because of inherent limitations in any 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 degree of compliance with the procedures may deteriorate.

My consideration of control structure included each of the categories of controls listed previously for all nonmajor programs. During the two years ended June 30, 1996, the Sheriff had no major federal financial assistance programs. With respect to the elements of control structure used in administering nonmajor federal financial assistance programs, my audit considered the types of errors and irregularities that could occur, determined the internal control procedures that should prevent or detect such errors and irregularities, determined whether the necessary procedures are prescribed and are being followed satisfactorily, and evaluated any weaknesses.

My consideration of control structure was made solely to comply with the standards mentioned previously. My consideration of the internal control structure was not for the purpose of providing any assurance on the internal control structure taken as a whole, the control structure used in administering federal financial assistance programs, or the individual control categories mentioned previously.

**EXHIBIT C**