

OFFICIAL  
FILE COPY

DO NOT SEND OUT

(Xerox necessary  
copies from this  
copy and PLACE  
BACK in FILE)

TOWN OF SUNSET, LOUISIANA  
INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

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 12-29-99

Joel Lanclos, Jr., CPA  
Russell J. Stelly, CPA  
Chizal S. Fontenot, CPA  
James L. Nicholson, Jr., CPA  
G. Kenneth Pavy, II, CPA  
Darren J. Cart, CPA  
Michael A. Roy, CPA



**JOHN S. DOWLING & COMPANY**  
A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT ACCOUNTANT'S REPORT  
ON APPLYING AGREED-UPON PROCEDURES

John S. Dowling, CPA  
1904-1984

Retired

Harold Dupre, CPA  
1996  
John Newton Stout, CPA  
1998  
Dwight Ledoux, CPA  
1998

The Honorable John L. Olivier, Mayor  
and Members of the Board of Aldermen  
Town of Sunset, Louisiana

We have performed the procedures enumerated below, which were agreed to by the Town of Sunset, Louisiana, solely to assist you with understanding the internal control policies and procedures of your Police Department as of November 18, 1999. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

1. We reviewed the internal control procedures in place by the Town's Police Department over the \$1,000 of drug raid money held by the Police Chief.

The Police Chief had an accounting of every person who was given money during the program from January 26, 1999 through October 25, 1999. A photocopy of the money distributed is kept on file. As the arrests are made the money is confiscated and then sent to the District Attorney's office as evidence. As of November 18, 1999 there was \$56.69 of the drug raid money on hand at the Police Department. The Police Chief stated that all of the money distributed from January 26, 1999 is still being held as evidence as of November 18, 1999.

2. We reviewed the internal control procedures of the Police Department over receipts and disbursements from the \$10 charge imposed on all fines.

The Police Chief has a list of names of those who paid the \$10 bail bond from July 13, 1999 through November, 18, 1999. The list showed a total of \$180 which was on hand. An error was later corrected on the Chief's list showing that there should have been only \$170 collected. The Police Chief was asked if the receipts for these charges could be reviewed and traced to the listing obtained. The Police Chief stated that there were no receipts for these collections. The receipt book was then located and it was found that there were receipts for these charges. However, the receipt book being used was not the receipt book issued by the Town. The receipts were not sequentially numbered. The charges collected, per the receipts, from July 13, 1999 through November 18, 1999 were added up and totaled \$300. There is a discrepancy between the amount per these receipts and the amount per the Chief's listing of \$130.

The Honorable John L. Olivier, Mayor  
and Members of the Board of Aldermen  
Page 2

The receipts of the Police Department were then reviewed for any fines collected at the police station from July 13, 1999 through November 18, 1999. The total amount of fines collected at the Police Department for this period was \$2,593. However, the amount of fines given to the Town Clerk to be deposited totaled \$2,070. There is a discrepancy between the amount per the Police Department's receipts and the amount given to the Town Clerk to be deposited of \$523.

3. We reviewed the internal control procedures of the Town's Police Department over proceeds received from a football pool. We also discussed the legality of this matter with the Town Attorney.

The Police Chief stated that the money derived from this football pool did not belong to the Town of Sunset but instead belonged to the Police Department. We discussed the fact that any money derived in the name of the Town of Sunset had to be properly accounted for by the Town. The Police Chief stated that the Town of Sunset's name would be removed from the football pool.

The Town Attorney responded to the question of the legality of the football pool in a letter dated November 8, 1999. A copy of this letter was also sent to the Mayor. It was noted by the Town Attorney that any money derived from a town using a football pool would be a prohibitive form of gambling.

We were not engaged to, and did not, perform an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Also, we express no opinion on the Town of Sunset, Louisiana's internal control over financial reporting or any part thereof. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified users and is not intended to be and should not be used by anyone other than these specified parties.

*John S. Dowling + Company*

Opelousas, Louisiana  
November 18, 1999

# Sunset Police Department

P.O. Box 1486  
Sunset, Louisiana 70584  
Phone (818) 662-5555  
Fax (818) 662-8912

"YAM CAPITAL OF THE U.S.A."



**LUIS E. PADILLA**  
Chief of Police

*L'ache pas la Putate*

December 14, 1999

Mr. Alex Andrus, III  
117 N. Market Street  
P.O. Drawer B  
Opelousas, La. 70571-4002

Re: Town of Sunset - Audit

Dear Mr. Andrus:

In response to your letter of December 2, 1999 of internal control policies and procedures of the Sunset Police Department as of November 18, 1999.

1. The findings of the # 1 on the letter pertaining to the \$ 1,000.00 for drug money. \$943.31 was used. The balance on hand for drug use is \$56.69. A copy of the drug log is enclosed.
- 2a. A copy of the \$ 10.00 Bail Bonding Fee charge is also enclosed along with the expenditures of what the money was spent on. We have a balance of \$116.17 as of December 14, 1999.
- 2b. Pertaining to the discrepancy of the \$ 523.00. We would need to know what receipts and or fines for this matter.
3. We no longer are having the Football Pools. The money collected from those pools were used to purchase toys and food for the Christmas Party. The Department had on December 11, 1999 for the needy children. The Christmas Party was held at the Sunset Fire Station with permission of Chief Numa Stelly. Twenty five gifts were purchased.

# Sunset Police Department

P.O. Box 1436

Sunset, Louisiana 70584

Phone (818) 662-5555

Fax (818) 662-3912

"YAM CAPITAL OF THE U.S.A."



**LUIS E. PADILLA**  
Chief of Police

*L*  
*Lâche pas la Patate*

Page 2

Due to the audit, effective January 1, 2000 the Sunset Police Department will no longer be responsible for accepting any money what so ever. All transactions for charges, fines, tickets, bonding out, cash bonds crash and incident reports will be referred to the Town Clerk Stacie Sibille at the Sunset City Hall.

Sincerely,

A handwritten signature in cursive script that reads "Luis E. Padilla".

Luis E. Padilla  
Chief of Police