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**ACADIA PARISH SHERIFF
Crowley, Louisiana**

**ANNUAL FINANCIAL REPORT
FOR THE 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 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 ~~CCB-4-1-1998~~

BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 1997

Honorable Ben Gore
 Acadia Parish Sheriff
 Crowley, Louisiana

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In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff-controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective Warden's of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation - Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but control and review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognizes this problem and continually monitors and rotates personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1997, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

Sincerely,



Broadhurst, Hamilton & Company

ACADIA PARISH SHERIFF
Crowley, Louisiana

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BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 1997

INDEPENDENT AUDITOR'S REPORT

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

We have audited the accompanying general purpose financial statements of the Acadia 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 Acadia Parish Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Tax Collector's Fund, which represents 81 percent and 81 percent, respectively, of the assets and revenues of the agency funds. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the general purpose financial statements, insofar as it relates to the amounts included for the agency funds, is based on the report of the other auditors.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we 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. We believe that our audit and the report of other auditors provide a reasonable basis for our opinion.

In our opinion, based on our audit and the report of other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Acadia 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.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Acadia Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

In accordance with Government Auditing Standards, we have also issued a report dated December 23, 1997 on our consideration of the Acadia Parish Sheriff's internal control structure and a report dated December 23, 1997 on its compliance with laws and regulations.

Certified Public Accountants

SCOS FUND BALANCE SHEET
County, Louisiana

**COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT TYPES
AS OF JUNE 30, 2002**

Asset	GOVERNMENTAL FUNCTY		REVENUE		ACCOUNT AMOUNT		Fund (Administration ETC)
	Debt	Revenue	Agency	Fund	Long-term	Liability	
	Code	Code	Code	Code	Code	Code	
ASSETS							
Current Assets							
Accounts Receivable	(Row 1)	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
Due from other agencies	(Rows 1 & 4)	\$ 90,000	\$ -	\$ -	\$ -	\$ -	\$ 90,000
Inventory	(Row 5)	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Prepaid expenses	(Row 5)	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Due from other agencies	(Row 5)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Due from other agencies for	(Row 5)	\$ -	\$ -	\$ -	\$ -	\$ 400,000	\$ 400,000
Inventory	(Row 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Due from other agencies for	(Row 5)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Commodities	(Row 5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL ASSETS AND OTHER CREDIT		\$ 100,000	\$ 50,000	\$ 50,000	\$ 4,080,000	\$ 400,000	\$ 4,680,000
LIABILITIES AND FUND BALANCE							
Liabilities							
Due to other agencies	(Row 2)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Accounts payable	(Row 2)	\$ 40,000	\$ 50,000	\$ -	\$ -	\$ -	\$ 90,000
Due to other agencies and others	(Row 2)	\$ -	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000
Obligations under capital lease agreements	(Row 2)	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ 10,000
Substant liabilities for medical programs	(Row 2)	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ 50,000
Compensated absences payable	(Row 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities		\$ 100,000	\$ 50,000	\$ 50,000	\$ -	\$ 150,000	\$ 350,000
Fund Balances							
Increase in general fund assets	(Row 2)	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 4,000,000
Increase in general fund assets - lease	(Row 2)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund balance - unassigned	(Row 2)	\$ -	\$ -	\$ -	\$ 80,000	\$ -	\$ 80,000
Total Fund Balances		\$ 100,000	\$ 50,000	\$ 50,000	\$ 4,080,000	\$ -	\$ 4,680,000
TOTAL LIABILITIES AND FUND BALANCE		\$ 200,000	\$ 100,000	\$ 100,000	\$ 4,080,000	\$ 150,000	\$ 4,680,000

NOTE: This accompanying notes and independent Auditor's report

ACADIA PARISH SHERIFF
Crowley, Louisiana

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COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 2002

	General Fund	Special Revenue (Maintenance) Fund	Total (Memorandum Only)
REVENUES:			
Ad valorem taxes	\$ 1,685,348	\$ -	\$ 1,685,348
Sales taxes	516,122	-	516,122
Federal grants	-	261,288	261,288
State supplemental pay	224,588	-	224,588
Law enforcement grant	264,896	-	264,896
Commission on State Revenue sharing	228,178	-	228,178
Civil and criminal fees (net)	244,770	-	244,770
Court attendance	6,580	-	6,580
Transportation of prisoners	7,321	-	7,321
Feeding and keeping of prisoners	1,188,516	-	1,188,516
Interest earned	18,581	-	18,581
Miscellaneous revenue	28,281	-	28,281
Miscellaneous fees	145,244	-	145,244
Total Revenues	\$ 4,748,555	\$ 261,288	\$ 5,009,843
EXPENDITURES:			
Personal services - salaries			
Sheriff	\$ 85,000	\$ -	\$ 85,000
Deputies	2,216,120	79,480	2,295,600
Employee related benefits:			
Pension fund	123,224	-	123,224
Unemployment insurance	848	-	848
Medicare/FICA	32,258	-	32,258
Workman compensation	5,411	-	5,411
Fringe benefits - federal funds	-	18,182	18,182
Operating services:			
Liability insurance	280,941	-	280,941
Hospitalization insurance	447,712	-	447,712
Telephone	84,479	-	84,479
Operating and maintenance			
Real repairs	482	-	482
Computer expenditures	12,482	-	12,482
Office expenditures	122,288	-	122,288
Dues and subscriptions	18,181	-	18,181
Prisoner feeding and maintenance	601,482	-	601,482
Prisoner transportation	1,481	-	1,481
Professional services	18,097	-	18,097
Other direct cost - federal grants	-	77,224	77,224
Deputy:			
Uniforms	18,122	-	18,122
Equipment and supplies	18,884	1,784	20,668
Training	23,884	-	23,884

NOTE: See accompanying notes and Independent Auditor's report.

ACADIA PARISH SHERIFF
Covington, Louisiana

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COMBINED STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE YEAR ENDED JUNE 30, 1997

	General Fund	Special Revenue Fund	Total (Memorandum Only)
EXPENDITURES (CONT.)			
Automobile:			
Repairs and maintenance	139,606	-	139,606
Fuel and oil	112,668	-	112,668
Sheriff's allowance	9,000	-	9,000
Criminal investigations	24,028	-	24,028
Juvenile programs	11,588	-	11,588
Radio maintenance	33,216	-	33,216
Casino maintenance	11,591	-	11,591
Rentals	187,334	-	187,334
Interest expenditures	48,831	-	48,831
Travel expenditures	13,278	13,488	27,227
Capital outlay:			
Automobiles	35,180	-	35,180
Computer	47,337	-	47,337
Radios	-	-	-
Equipment - federal funds	33,428	3,661	35,181
Other equipment	13,122	-	13,122
Total Expenditures	\$ 4,687,288	\$ 18,157	\$ 4,871,628
EXCESS OF REVENUES OVER EXPENDITURES	\$ 59,025	\$ 18,028	\$ 59,043
OTHER FINANCING SOURCES:			
Proceeds from			
sale of equipment	\$ 1,888	\$ -	\$ 1,888
Total Other Financing Sources	\$ 1,888	\$ -	\$ 1,888
EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 81,280	\$ 18,028	\$ 71,821
FUND BALANCES/(DEFICIT) AT BEGINNING OF YEAR	43,198	(48,126)	(3,028)
FUND BALANCES/(DEFICIT) AT END OF YEAR	\$ 124,468	\$ (35,028)	\$ 59,025

NOTE: See accompanying notes and independent Auditor's report.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 1987**

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 also administers the parish jail system and executes 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, a performance award, and fines, costs, and bond forfeitures imposed by the district court.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

In April of 1984, the Financial Accounting Foundation established the Governmental Accounting Standards Board (GASB) to promulgate generally accepted accounting principles and reporting standards for state and local governmental entities. In June 1987, the GASB issued a revised codification of governmental accounting and financial reporting standards. This codification and subsequent GASB pronouncements are recognized as generally accepted accounting principles for state and local government. The accompanying financial statements have been prepared in accordance with such principles.

B. REPORTING ENTITY

Section 2106 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2106, 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 that are 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 schoolboard, 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 that of the parish sheriff.

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its 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 and Special Revenue 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 sheriffs, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Special Revenue Fund

The special revenue fund accounts for the proceeds of deposits, revenues, resources that are legally restricted to expenditures for specified purposes. Effective July 1, 1995, the sheriff implemented the special revenue fund to account for the Violent Crime Intelligence Sys

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 measurement made, regardless of the measurement focus applied. The accounting and financial reporting treatment applicable is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The accompanying general

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

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 and Special Revenue Fund use the following practices in the recording revenues and expenditures:

Revenues

All valorem taxes, sales taxes and the related commission-on-state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are due and payable. All valorem taxes and sales taxes are the sheriff's chief source of revenues. The ad valorem taxes, which are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The ad valorem taxes are generally collected in December, January, and February of the fiscal year. A 1/4 percent sales tax, based on parish wide sales, is collected monthly by the Acadia Parish School Board and are then disbursed each month to the sheriff. The ad valorem and sales taxes are dedicated to the payment of salaries to deputies and the sheriff's operations in Acadia Parish.

Federal and state grants are recorded when the sheriff is notified by the funds.

Interest income on interest bearing demand accounts is recorded when earned.

Other operating revenues are recorded in the year they are earned to the extent available to fund current year obligations.

Expenditures

Expenditures are recognized under the modified accrual basis of accounting when the related fund liability is incurred, except for compensated absences which are recognized as expenditures when leave is actually taken or when employees are paid for accrued leave upon termination. The cost of leave privileges not requiring current resources is recorded in the general long term obligations account group.

Other Financing Sources (Uses)

Insurance recoveries and 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.

B. BUDGET PRACTICES

The proposed budget for the fiscal year ended June 30, 1997, was made available for public inspection on May 2, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearings, which were held at the Acadia Parish Sheriff's Office on May 17, 1996, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditures appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward into the subsequent year as beginning fund balances.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management device. However, periodic comparisons of budgeted and actual amounts are made. Budgeted amounts included in the accompanying financial statements include the original adopted budget amounts and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

The cash amount included in the accompanying financial statements consist of demand deposits and interest bearing demand deposits which are fully secured through the pledge of bank-owned securities or federal/city pool insurance. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collection must be deposited in a bank chartered in the parish where the funds are collected.

G. RESERVE FOR UNCOLLECTIBLE RECEIVABLES

Prior to the fiscal year ending June 30, 1992, the sheriff maintained his civil department on the cash basis of accounting. With the implementation of new computer software during fiscal year ending June 30, 1992, the sheriff decided that it would be better to record civil fund revenue as it was generated, rather than wait until it was collected. All prior year receivables were assumed to be uncollectible and were not recorded. Since the sheriff is required to provide civil department services for pauper cases, the sheriff decided to establish a reasonable reserve for uncollectible receivables to cover both the pauper cases and other uncollectible receivables. A review was done by the sheriff's chief financial officer and a reserve for uncollectible receivables was established. In this period, the sheriff intends to adjust this reserve based on historical performance.

H. GENERAL FIXED ASSETS

General 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 in the general fixed assets account group. General fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on general fixed assets.

I. COMPENSATED ABSENCE

Full-time deputies of the sheriff's office are five to ten days of vacation leave each calendar year, depending on length of service. Vacation leave must be taken in the year earned and cannot be accumulated. However, unused vacation leave is paid upon termination of employment. Full-time deputies are allowed sick leave at the discretion of the sheriff.

The cost of leave privileges, computed in accordance with GASB Codification Section 206, is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group. At June 30, 1997, full-time deputies of the sheriff's office had accumulated \$28,199 of employee leave benefits, which was computed in accordance with GASB Codification Section 206. This amount has been recorded as a general long-term obligation not requiring current resources.

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

J. LONG TERM OBLIGATIONS

Long term obligations expected to be financed from governmental funds are accounted for in the general long term obligations account group, not in the governmental funds. Expenditures for principal and interest payments for long term obligations are recognized in the General Fund when due.

The two account groups are not funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

K. TOTAL COLUMN ON BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overline) 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.

NOTE 3: LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement Regular	7.3	7.3	N/A
Law Enforcement Special	7.8	7.8	10-31-1999

NOTE 3: CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$17,007, as follows:

Demand deposits	\$ 17,007
Total Cash and Cash Equivalents	\$ 17,007

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 deposited 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 had \$174,812 in deposits (collected bank balances). These deposits are secured from risk by \$478,838 federal deposit insurance and \$4,388,798 of pledged securities held by the custodial bank in the name of the fiscal agent bank.

Even though pledged securities are considered uncollateralized (Category 3) under the provisions of SA08B Statement 3, Louisiana Revised Statute 28:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 18 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

NOTES TO THE FINANCIAL STATEMENTS
 AS OF AND FOR THE YEAR ENDED JUNE 30, 1987

NOTE 4: RECEIVABLES

The receivables of the Acadia Parish Sheriff as of June 30, 1987, are as follows:

Class of Receivable	General Fund
Fees, charges, and commissions	\$ 218,088
Less: Allowance for Uncollectible Receivables	124,748
Net Fees, Charges, and Commissions	\$ 173,442
Ad valorem taxes	14,852
Sales taxes	148,165
Prisoner maintenance	118,742
Due from deputies	194
Due from LSA Grant fund	57,858
Reimbursements	41,333
State/Parish appropriations	74,814
Net Receivables	\$ 783,852

NOTE 5: CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets is as follows:

Equipment:	
Balance, July 1, 1986	\$ 1,026,950
Additions	121,738
Deletions	(1,868,881)
Balance, June 30, 1987	\$ 1,319,828

NOTE 6: PENSION PLAN

Substantially all employees of the Acadia Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who were at least \$400 per month if employed before January 1, 1981, or \$500 per month if employed on or after January 1, 1981, and who were between the ages of 18 and 55 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 10 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 2.0 per cent for each year if total service is at least 12 years but less than 18 years, 2.75 per cent for each year if total service is at least 18 years but less than 28 years, and 3 per cent for each year if total service is at least 28 years. In addition, 2.0 per cent of 1.0% increases the accrual rate by 0.25 per cent for alternate service rendered on or after January 1, 1980. In any case, the retirement benefit cannot exceed 100 per cent of their final average salary.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

Final-average salary is the employee's average salary over the 20 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 65. The System also provides death and disability benefits. Benefits are established or amended by state statute.

Contributions to the System include one-half of employer cost of the taxes shown to be collectible by the tax bills of each parish and a direct appropriation from the State of Louisiana. State statute requires covered employees to contribute a percentage of their salaries to the System. As provided by Louisiana Revised Statute 11:165, 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 following provides certain disclosures for the sheriff and the retirement system that are required by GASBS Codification Section F20-128:

At the completion of the audit of the Acadia Parish Sheriff, the Louisiana Sheriff's Pension and Relief Fund comprehensive annual financial report for the year ended June 30, 1997 was not available for distribution. The figures below are from the Louisiana Sheriff's Pension and Relief Fund comprehensive annual financial report for the year ended June 30, 1996.

Year Ended June 30, 1996

Acadia Parish Sheriff

Contribution rates:

Employee		8.70%
Employer		6.80%
Total Current Payroll	\$	2,879,737
Total Current-Year Covered Payroll	\$	1,895,843

Required By Statute

	Per Cent	Amount	Actual
Contributions:			
Employee	8.70%	\$ 147,536	\$ 148,573
Employer	6.80%	121,249	102,521
Total	14.70%	\$ 268,785	\$ 251,094

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1992

Actuarially Required Contributions:	
Dollar Amount	\$ 248,285
Per cent of total actuarially required contribution of all participating employees and employees	87%
Retirement System:	
Estimated Payroll for current year	\$ 184,878,004
Actuarially Required Contributions:	
For Dedicated Taxes:	
Dollar Amount	8,148,700
Per Cent of Estimated Payroll	4.41%
For Employers and Employees:	
Dollar Amount	38,647,567
Per Cent of Estimated Payroll	21.02%
Total Actuarially Required Contributions:	
Dollar Amount	36,797,268
Per Cent of Estimated Payroll	20.01%
Pension Benefit Obligations	
Present Value of Credited Projected Benefits Payable to Current Employees	\$ 240,287,960
Present Value of Benefits Payable to Terminated Employees	8,198,841
Present Value of Benefits Payable to Current Retirees and Beneficiaries	183,763,875
Total Pension Benefit Obligations	\$ 522,250,676
Actuarial Value of Assets	486,218,899
Unfunded Pension Benefit Obligation	\$ 37,031,777

The unfunded pension benefit obligation is a standardized measure of the present value of pension benefits, adjusted for the effects of projected salary increases and step-rated benefits, estimated to be payable in the future as a result of employee service to date. The measure, which is the actuarial present value of related projected benefits, is intended to help users assess the System's funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among PERA and employers. Significant actuarial assumptions include an investment rate return of 8.00% and projected salary increases of 3.05% due to inflation and 2.75% due to merit increases. The System does not make separate measurements of assets and pension benefit obligations for individual employers.

The System adopted new Governmental Accounting Standards Board (GASB) Statements that changed the System's method of accounting for investments. In prior years, bonds were recorded at the lower of amortized cost or market if the decline was deemed permanent. Stocks were recorded at the lower of cost or market if the decline was deemed permanent. In 1990, all investments were recorded at fair val

Historical trend information showing the System's progress in accumulating sufficient assets to pay benefits when due is presented in the System's June 30, 1990, comprehensive annual financial report. The Acadia Parish Sheriff does not guarantee the benefits granted by the System.

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 2007

NOTE 7: LEASES

Capital Leases

The sheriff records assets acquired through capital lease as an asset and an obligation in the accompanying financial statements. Assets under capital lease total \$208,880 at June 30, 2007. The following is a schedule of the future minimum lease payments under capital lease, together with the net present value of the minimum lease payments as of June 30, 2007.

Minimum Lease Payments FY 2008/07 - 09	\$ 77,482
Minimum Lease Payments FY 2009/08 - 09	<u>37,428</u>
Total Minimum Lease Payments	\$ 114,910
Less: Amount representing interest at the Sheriff's incremental borrowing rate of interest	<u>4,480</u>
Present Value of Minimum Lease Payments at 2008/07	<u>\$ 110,430</u>

Operating Leases

The sheriff is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in the general fixed assets account group.

The Sheriff has operating leases of the following nature:

- a. The Sheriff has a lease with Igando-Davis for an office building. This lease is in its second of two (2), four (4) year options. The second option expired June 30, 2007. This lease was subsequently renewed for another four years and currently expires June 30, 2008. This lease has monthly lease payments of \$800.
- b. The Sheriff has four (4) leases with Xerox for copiers. Two (2) of the copiers have recently lease payments of \$150, the third has a monthly lease payment of \$180, and the fourth has monthly lease payments of \$60. These leases have been renewed annually.

The future minimum annual commitments under these non-cancelable operating leases are as follows:

Fiscal Year	
2007-08	\$ 18,180
2008-09	18,180
2009-10	18,180
2010-11	<u>8,580</u>
Total Future Minimum Lease Commitments	<u>\$ 63,120</u>

(Continued)

NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDING JUNE 30, 1997

NOTE 8: CHANGES IN AGENCY FUND BALANCES

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

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Prisoners Fund
Balance at July 1, 1996	\$ 18,040	\$ 280,275	\$ 74,894	\$ 1,518
Additions	607,666	11,458,965	614,838	26,837
Reductions	496,581	11,184,824	388,287	24,821
Balance at June 30, 1997	\$ 21,864	\$ 514,417	\$ 101,445	\$ 2,534

See Schedule 2 presents additional detail for the changes in agency fund balances due to taxing bodies and others during the year.

NOTE 9: LITIGATION AND CLAIMS

The sheriff is a defendant in several lawsuits as of June 30, 1997. In the opinion of the sheriff's legal counsel, litigation pending in all of these lawsuits is either fully covered by insurance or will not involve a substantial liability to the sheriff. Therefore, no provision for any liability has been made in the financial statements.

NOTE 10: EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

Certain operating expenditures of the sheriff's office are paid by the Acadia Parish Police Jury and are not included in the accompanying financial statements. The sheriff's offices located in the parish courthouses. The cost of maintaining and operating the parish courthouses is paid for by the Acadia Parish Police Jury.

NOTE 11: SELF INSURANCE HEALTH PLAN

The sheriff provides health insurance coverage to its employees and their families through a partially self-insured plan. The Sheriff is liable for the first \$25,000 in claims per insured per year and the first \$507,729 in aggregate claims. The sheriff has purchased coverage from an insurance company for all claims above this limit per participant and in aggregate. As of June 30, 1997, pending claims amount to \$71,636.

NOTE 12: POST-EMPLOYMENT HEALTH CARE BENEFITS

The sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees may become eligible for these benefits if they reach retirement age while working for the sheriff. The cost of retiree health care and life insurance benefits is not kept separate from active employees, therefore the cost of such benefits is not available at this time.

NOTE 13: DEFERRED COMPENSATION PLAN

The sheriff offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all government employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency. All amounts

**NOTES TO THE FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1997**

of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property or rights are (until paid or made available to the employee or to other beneficiary) solely the property and rights of the sheriff subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

The sheriff has no liability for losses under the plan but does have the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use the assets to satisfy the claims of general creditors in the future.

SUPPLEMENTARY INFORMATION

FIDUCIARY FUND TYPE - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments and payment of these collections to the recipients in accordance with applicable law.

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.

BOND FUND

The Bond Fund accounts for the collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

PRISONERS FUND

The Prisoners Fund is used as a depository for moneys prisoners had in their possession when booked into jail. These funds are returned to the prisoner when released from jail.

ACADIA PARISH SHERIFF
Covington, Louisiana

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FEDERAL FUND TYPE - ASSISTANT FUNDS
COMBINED BALANCE SHEET
AS OF JUNE 30, 1997

	SHERIFF'S FUND	TAX COLLECTOR FUND	BOND FUND	FISCHER'S FUND	TOTAL
ASSETS					
Cash	\$ 21,854	\$ 374,417	\$ 97,438	\$ 2,838	\$ 826,547
LIABILITIES AND FUNDSHARE					
Liabilities - due to taxing bodies and others	\$ 21,854	\$ 374,417	\$ 97,438	\$ 2,838	\$ 826,547
Fund Equity - fund balances	-	-	-	-	-
TOTAL LIABILITIES AND FUNDSHARE	<u>\$ 21,854</u>	<u>\$ 374,417</u>	<u>\$ 97,438</u>	<u>\$ 2,838</u>	<u>\$ 826,547</u>

BI-LATERAL FUND TYPE - AGENCY FUNDS
SCHEDULE OF CHANGES IN BALANCES DUE TO FUNDING BODIES AND OTHERS
FOR THE YEAR ENDED JUNE 30, 1997

	SHERIFF'S FUND	TAX COLLECTOR	BOND FUND	PRISONERS FUND
BALANCES AT BEGINNING OF YEAR	\$ 30,848	\$ 280,175	\$ 74,884	\$ 1,128
ADDITIONS:				
Deposits:				
Sheriff's sales	\$ 487,750	\$ -	\$ -	\$ -
Bonds	-	-	814,883	-
Advance deposits (suitor)	42,608	-	-	-
Gambling proceeds	57,213	-	-	-
Other deposits	-	-	-	26,027
Taxes, fees, etc., paid to tax collector	-	11,387,382	-	-
Interest earned	-	31,893	-	-
Total additions	\$ 587,568	\$ 11,419,275	\$ 814,883	\$ 26,027
Total Beginning Balance and Additions	\$ 507,858	\$ 11,699,441	\$ 889,767	\$ 27,155
REDUCTIONS:				
Taxes, fees, etc., distributed to leasing bodies and others	\$ -	\$ 11,184,824	\$ -	\$ -
Deposits sent to:				
Sheriff's general fund	71,820	-	79,888	-
Police Jury	-	-	243,857	-
District Attorneys	-	-	82,858	-
Clerk of Court	28,888	-	30,848	-
Indigent Defender Board	-	-	70,716	-
L.Sigants	318,888	-	118	-
Attorneys, appraisers, etc.	38,848	-	-	-
Other settlements	29,219	-	89,857	24,827
Other reductions:				
Refunds	8,890	-	2,348	-
NSF checks	-	-	1,418	-
Total Reductions	\$ 486,585	\$ 11,184,824	\$ 587,327	\$ 24,827
BALANCES AT END OF YEAR	\$ 21,288	\$ 514,617	\$ 302,440	\$ 2,328

ADDITIONAL REPORTS REQUIRED BY GAO

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December 23, 1997

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Ken Cass
Acadia Parish Sheriff
Covington, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Sheriff's Office of and for the year ended June 30, 1997, and have issued our report thereon dated December 23, 1997. We did not audit the financial statements of the Tax Collector's Fund, which represents 89 percent and 91 percent, respectively, of the assets and revenues of the agency funds. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on those financial statements, insofar as it relates to the amounts included for the agency funds, was based solely on the report of the other auditors.

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 general purpose financial statements are free of material misstatement.

The management of the Acadia Parish Sheriff's Office is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, conditions may exist that could cause the effectiveness of the design and operation of policies and procedures to become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

The report of the auditors on the internal control structure in accordance with Government Auditing Standards was furnished to us, and our consideration of the internal control structure, insofar as it relates to the Tax Collector's Fund, was based solely on the report of the other auditors. In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation as designed, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure and the consideration of the internal control structure reported on by the other auditors, as described in the fourth paragraph, would not necessarily disclose deficiencies in the internal control structure that might be material weaknesses under the criteria established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected.

Honorable Ken Goss
Acadia Parish Sheriff
Orceoley, Louisiana
December 23, 1987

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within a timely period by employees in the normal course of performing their assigned functions. We noted no matters, and the report of the other auditors did not disclose any matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of the Acadia Parish Sheriff, in a separate letter dated December 23, 1987.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountants

MEMBER OF BROADHURST HAMILTON COMPANY
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December 23, 1987

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED
ON AN AUDIT OF GENERAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

We have audited the general purpose financial statements of the Acadia Parish Sheriff's Office and for the year ended June 30, 1987, and have issued our report thereon dated December 23, 1987. We did not audit the financial statements of the Tax Collector's Fund, which represents 87 percent and 75 percent, respectively, of the assets and revenues of the agency funds. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion on these financial statements, insofar as it relates to the amounts included for the agency funds, was based solely on the report of the other auditors.

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

ment. Compliance with laws, regulations, contracts, and grants applicable to the Acadia Parish Sheriff is the responsibility of the Acadia Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Acadia Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, the objective of our audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

We did not perform tests of the Tax Collector Fund's compliance with laws, regulations, contracts, and grants. Those tests were performed by the other auditors, whose report on compliance with laws and regulations in accordance with Government Auditing Standards was furnished to us, and this report, insofar as it relates to the Tax Collector's Fund, was based solely on the report of the other auditors.

The results of our tests and the report of the other auditors disclosed no instances of non-compliance that are required to be reported under Government Auditing Standards.

This report is intended for the information of the Acadia Parish Sheriff and the Louisiana Commission on Law Enforcement and Administration of Criminal Justice. However, this report is a matter of public record and its distribution is not limited.


Certified Public Accountants

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDS JUNE 30, 1997

PROGRAM	FINDINGS/COMPLIANCE
Violent Crime Intelligence System	95-04-B-15-0F20
Multi-Jurisdictional Task Force	95-04-B-02-0F08
GAKE Program	007-4-010
Intensive Supervision	95-04-B-11-0046 95-04-B-11-0022
Identification of Narcotics Offenders	95-04-B-02-0027

Quarterly Financial Status Reports and Monthly Expenditure Reports Request for Funds Reports have not been filed on a timely basis.

Quarterly financial status reports for grant projects were filed in excess of thirty days after the end of each quarter. Monthly expenditure reports requested for funds reports were filed in excess of fifteen days after the end of each month. Below is a list of reports found to be in violation of this requirement:

Quarterly Financial Status Reports

007-4-010	Due Date	10/31/96	Date Filed	12/1/96
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Monthly Expenditure Reports Request for Funds

95-04-B-15-0F20	Due Date	10/1/96	Date Filed	12/1/96	
	Due Date	11/1/96	Date Filed	12/1/96	
	95-04-B-02-0F08	Due Date	10/1/96	Date Filed	02/28/97
		Due Date	11/1/96	Date Filed	02/28/97
		Due Date	12/1/96	Date Filed	02/28/97
		Due Date	01/1/97	Date Filed	02/28/97
95-04-B-11-0046	Due Date	02/1/97	Date Filed	02/28/97	
	Due Date	03/1/96	Date Filed	06/06/97	
	Due Date	04/1/96	Date Filed	04/1/96	
	Due Date	05/1/96	Date Filed	12/27/96	
	Due Date	06/1/96	Date Filed	12/27/96	
	Due Date	07/1/96	Date Filed	12/27/96	
	Due Date	08/1/96	Date Filed	01/16/97	
	Due Date	09/1/96	Date Filed	01/24/97	
	Due Date	01/1/97	Date Filed	04/14/97	
	Due Date	02/1/97	Date Filed	04/14/97	
95-04-B-02-0027	Due Date	03/1/96	Date Filed	04/18/97	
	Due Date	10/1/96	Date Filed	04/18/97	
	Due Date	01/1/97	Date Filed	04/18/97	
	Due Date	02/1/97	Date Filed	04/25/97	
	Due Date	03/1/97	Date Filed	04/25/97	

BROADHURST, HAMILTON & COMPANY

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December 23, 1987

Honorable Ken Goss
Acadia Parish Sheriff
Covington, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1987, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all feeding machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective "Managers" of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation - Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognize this problem and continuously monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1987, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 1997

Honorable Ken Goss
Acadia Parish Sheriff
Covington, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate banking accounts which are controlled by the respective wardens of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation - Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognize this problem and continuously monitor and rotate personnel assignments to limit the potential problems in this area.

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Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 1997

Honorable Ben Glaze
Acadia Parish Sheriff
Covington, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective Wardens of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation: Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation: Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognize this problem and continually monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1997, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

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December 23, 1997

Honorable Ken Goss
Acadia Parish Sheriff
Covington, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective Wardens of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation - Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to recruit enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do every thing possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognize this problem and continually monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1997, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

1000 J. HAMILTON
2001, BROADHURST, 1987
BROADHURST, 2001, 1987
1000 J. HAMILTON

1000 J. HAMILTON
2001, BROADHURST, 1987
BROADHURST, 2001, 1987
1000 J. HAMILTON

December 23, 1987

Honorable Ken Goss
Acadia Parish Sheriff
Crowley, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1987, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective 'Wardens' of the two Acadia Parish properties. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation: Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and while unique to him and the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation: Management should be constantly aware of the problems that lead to a separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel cannot be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis. It is important that management recognize this problem and continually monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1987, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTING, ENGINEERING, AND ARCHITECTURE
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December 23, 1997

Honorable Ken Clegg
Acadia Parish Sheriff
Covington, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the year ended June 30, 1997, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective 'Wardens' of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation: Management should implement procedures for the procurement and auditing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has had in the past, and with continue to face with the Acadia Parish Sheriff because large enough to require enough personnel to adequately separate conflicting duties.

Recommendation: Management should be consistently aware of the problems that inadequate separation of duties can create and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel cannot be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control (monitored) and adjusted one continuous basis. It is important that management recognize this problem and continuously monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1997, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during your next audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

Broadhurst, Hamilton & Company

BROADHURST, HAMILTON & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS

OFFICE OF ACCOUNTANTS AND TAXES
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OFFICE OF ACCOUNTANTS AND TAXES
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BIRMINGHAM 35203, ALA.
PHONE (205) 988-1000

December 23, 1987

Honorable Ken Goss
Acadia Parish Sheriff
Crawley, Louisiana

In planning and performing our audit of the general purpose financial statements of the Acadia Parish Sheriff for the period ended June 30, 1987, we considered the internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding these matters:

1. The Acadia Parish Sheriff has designated that the proceeds from all vending machines, located on Acadia Parish Sheriff controlled properties, are to be used for recreational items and activities for inmates housed by the Acadia Parish Sheriff. These funds are deposited into two separate checking accounts which are controlled by the respective wardens of the two Acadia Parish prison facilities. During the audit, expenditures selected for testing from these accounts were not all supported by proper documentation.

Recommendation - Management should implement procedures for the procurement and filing of supporting documentation for all expenditures from these funds.

2. Due to the size of the Acadia Parish Sheriff and the Sheriff's limited number of employees, we have observed instances where the assigned duties of personnel were not adequately separated from conflicting duties. This is a problem the Acadia Parish Sheriff has faced since its inception, and will continue to face until the Acadia Parish Sheriff becomes large enough to require enough personnel to adequately separate conflicting duties.

Recommendation - Management should be constantly aware of the problems that inadequate separation of duties can cause and should continue to do everything possible to eliminate potential problems before they occur. The underlying problem of limited personnel can not be eliminated, but constant review of personnel assignments and rotation of duties can provide acceptable control. If continued a well-adjusted and a continuous basis, it is important that management recognizes this problem and continually monitor and rotate personnel assignments to limit the potential problems in this area.

This letter does not affect our report dated December 23, 1987, on the financial statements of the Acadia Parish Sheriff.

We will review the status of these comments during current audit engagement. We have already discussed many of these comments and suggestions with various personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendation.

Sincerely,

Broadhurst, Hamilton & Company