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JUN 23 1998

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TAX COLLECTOR FUND GRANT PARISH SHERIFF

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COLFAX, LOUISIANA

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JUNE 30, 1998

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Release Date JUN 6 1998



PMH, INCORPORATED, LLP

CERTIFIED PUBLIC ACCOUNTANTS

**TAX COLLECTOR FUND
GRANT PAULINE SHERIFF
OLPAR, LOUISIANA**

JUNE 30, 1988

TABLE OF CONTENTS

	<u>SUBJECT</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT		1-3
FINANCIAL STATEMENTS:		
BALANCE SHEET	B	3
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES	B	4
NOTES TO FINANCIAL STATEMENTS		3-8
OTHER REPORT REQUIRED BY GOVERNMENT ACCOUNTING		
STAGHORN AND LOUISIANA ENVIRONMENTAL AGENCY RULE		8
REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER		
FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL		
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT		
AUDITING STANDARDS		10-12
SCHEDULE OF FINDINGS AND QUESTIONED COSTS		13
SCHEDULE OF PRIOR YEAR FINDINGS		14



FRYDE, MOORE & HERRINGTON, LLP

CHARTERED ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

The Honorable L.R. McCreary
Sheriff and Ex Officio Tax Collector
Grant Parish
Colfax, Louisiana

We have audited the accompanying financial statements of the Tax Collector Fund of the Grant Parish Sheriff, Colfax, Louisiana, as of June 30, 1998, and for the year then ended as indicated in the table of contents. These financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 3, the financial statements present only the Tax Collector Fund and are not intended to present fairly the financial position and results of operations of the Grant Parish Sheriff in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Fund of the Grant Parish Sheriff, Colfax, Louisiana, at June 30, 1998, and the changes in assets and liabilities for the year then ended in conformity with generally accepted accounting principles.





PAYNE, MOORE & HENDERSON, LLP

The Honorable L.R. McCaskey
Sheriff and Ex Officio Tax Collector
Grant Parish
Cajalouto, Louisiana

In accordance with Government Auditing Standards, we have also issued a report dated October 1, 1998, on our consideration of the internal control over financial reporting of the Tax Collector Fund of the Grant Parish Sheriff and our tests of its compliance with certain provisions of law and regulations.

Payne Moore & Henderson, LLP
Certified Public Accountants

October 1, 1998

GRANT PARSONS SHERIFF
CALIFORNIA, LOUISIANA
BALANCE SHEET
TAX COLLECTOR FUND - FISCAL YEAR TYPE
JUNE 30, 1968

SHEET 2

ASSETS	
Cash	\$18,017
Other receivables	85
TOTAL ASSETS	\$18,102
LIABILITIES	
Due to taxing bodies and others	\$18,017
Due to general fund	85
Other liabilities	85
TOTAL LIABILITIES	\$18,182

The accompanying notes are an integral part of the financial statements.

GRANT PACIFIC ENERGY
 COMPANY, INCORPORATED
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
 FOR COLLECTOR FUND - FINANCIAL FUND TYPE
 YEAR ENDED JUNE 30, 1988

EXHIBIT B

	Balance \$6/30/87	Additions	Deductions	Balance \$6/30/88
ASSETS				
Cash	\$27,138	\$3,882,314	\$3,873,825	\$16,627
Other receivables	—	385	—	385
TOTAL ASSETS	\$27,138	\$3,882,699	\$3,873,825	\$16,982
LIABILITIES				
Due to taxing bodies and others	\$24,388	\$3,882,311	\$3,870,388	\$16,617
Due to general fund	—	385	—	385
Other liabilities	3,632	—	3,632	—
TOTAL LIABILITIES	\$27,138	\$3,882,696	\$3,873,825	\$16,982

The accompanying notes are an integral part of the financial statements.

THE COLLECTOR FUND
GRANT PARISH SHERIFF
COLLAPSE, LOUISIANA
JUNE 30, 1988

NOTES TO FINANCIAL STATEMENTS

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The financial statements of The Tax Collector Fund of the Grant Parish Sheriff have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The more significant of the fund's accounting policies are described below.

Reporting Entity

The financial statements contained herein present only the Tax Collector Fund and are not intended to present fairly the financial position and results of operations of the Grant Parish Sheriff in conformity with generally accepted accounting principles.

The Grant Parish Sheriff is the Chief Executive Officer of the law enforcement district and the Ex Officio Tax Collector of the Parish as provided by Article V, Section 53 of the Louisiana Constitution of 1974. The Sheriff serves a four year term. He administers the parish jail system and exercises duties required by district courts.

As the Ex Officio Tax Collector of the Parish, the Sheriff is responsible for the collection and distribution of ad valorem taxes, state revenue sharing funds, sportsmen's licenses, and certain other fines and licenses.

Fund Accounting

Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain governmental functions or activities. A fund is a separate accounting entity with a self-balancing set of accounts.

Fiduciary Fund Type - The Tax Collector Fund of the Grant Parish Sheriff is an Agency Fund used to account for assets it holds in a trustee capacity as an agent for other taxing bodies in the Parish. The Agency Fund is restricted in nature (assets equal liabilities) and does not involve measurement of results of operations.

THE COLLECTOR FUND
GRAND PARISH PARISHOFF
COLFAR, LOUISIANA
JUNE 30, 1978

NOTES TO FINANCIAL STATEMENTS

Basis of Accounting

The accounts of the Tax Collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unapplied balances due various taxing bodies and others. The accompanying financial statements have been prepared on the modified accrual basis of accounting. Under the modified accrual basis of accounting for an agency fund, receivables are recognized when susceptible to accrual, i.e., when they become both measurable and available. "Measurable" means the amount of the transactions 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. Liabilities are recorded when incurred. The receivables susceptible to accrual are ad valorem tax collections and commissions due to the Tax Collector Fund.

ESTIMATES

The preparation of financial statements on a modified accrual basis of accounting requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

2. CASH

Cash is deposited in interest bearing checking accounts at two financial institutions within Grand Parish. The following is a summary of the carrying and bank balances of cash.

	CARRYING AMOUNT	BANK BALANCE
Insured (FDIC)	\$18,973	\$17,243

All cash balances are fully insured by the Federal Deposit Insurance Corporation.

3. INTEREST EARNINGS

The interest earned in the Tax Collector Fund is from interest bearing checking accounts and delinquent taxes. The Tax Collector Fund has no certificates of deposit or any other type of securities. The interest on checking accounts is allocated to the governmental taxing bodies based upon their original assessments.

**TAX COLLECTOR FUND
GRANT PARISH SHERIFF
CALFAC, LOUISIANA
JUNE 30, 1978**

NOTES TO FINANCIAL STATEMENTS

2. CHANGES IN BALANCE SHEET TO TAXING BODIES AND OTHERS

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

BALANCE, BEGINNING OF YEAR (UNAUDITED)	\$ 24,104
Additions (Collections)	
Ad valorem taxes	3,285,933
Prior year ad valorem taxes - redemptions	3,488
Amplify, hunting, and other licenses	51,851
Interest	8,153
Fines/licenses	375
Tax returns, costs, refunds, etc.	9,858
State Revenue Sharing	<u>483,851</u>
Total Additions	3,862,311
Reductions (Distributions)	
Grant Parish	
Police Jury	\$ 523,888
School Board	1,500,830
Fire Districts	229,774
Hospital District	14,798
Recreation Districts	8,813
Library	178,385
Assessor	288,173
Sheriff	818,728
State of Louisiana	
Wildlife and Fisheries Commission	33,444
Louisiana Tax Commission	1,831
Forestry and Agriculture	13,738
Nineteenth Louisiana Levee District	21,888
Red River Waterway Commission	28,432
Pensions/Retirement Funds	84,781
Bonds/Redemptions and other	<u>12,828</u>
Total Reductions	3,836,328
BALANCE, END OF YEAR (UNAUDITED)	\$ 14,817

**THE COLLECTOR FUND
GRANT PARISH SHERIFF
COLFAR, LOUISIANA
JUNE 30, 1998**

NOTES TO FINANCIAL STATEMENTS

3. UNSETTLED BALANCES

The unsettled balances at June 30, 1998, include the following:

Ad valorem taxes/redemptions/licenses	\$ 35
Prisons taxes held	6,641
Deposits and collections on angling, hunting, and trapping licenses	6,100
Interest earned	811
	<u>\$14,817</u>

Amounts received for game licenses will be remitted to the Louisiana Wildlife and Fisheries Department during 1998 and the deposits held will be remitted after coupon books have been returned to the Sheriff. Interest earned is accumulated and normally distributed once a year.

4. STATE REVENUE SHARING

The State of Louisiana Revenue Sharing Funds provided by Act No. 1452 of 1997 were distributed as follows:

Grant Recipients	
Police Jury	\$ 74,891
School Board	101,335
Sheriff	101,718
Assessor	31,610
Library	23,458
Ward Districts	42,884
Recreation Districts	3,398
Hospital District	3,915
Red River Waterway Commission	11,587
Pension Funds	4,738
Nineteenth Louisiana News District	<u>2,632</u>
	<u>\$400,054</u>

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS
AND CERTAIN ENVIRONMENTAL AGENCY RULES**

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



PAUL, SMITH & FERRELLSON, LLP

LEGAL NOTICE

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

The Honorable L.E. Hatway
Sheriff and Tax Office Tax Collector
Grant Parish
Colfax, Louisiana

We have audited the financial statements of the Tax Collector Fund of the Grant Parish Sheriff, Colfax, Louisiana, as of and for the year ended June 30, 1998, and have issued our report thereon dated October 1, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector Fund's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no material instances of noncompliance that are required to be reported under Government Auditing Standards.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit, we considered the Grant Parish Sheriff Tax Collector Fund's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts

Grant Parish (04)

Grant Parish (14)

Grant Parish (11)

Grant Parish (14)

Grant Parish (04)

Grant Parish (04)

Grant Parish (14)

Grant Parish (04)

Grant Parish (04)





PAYNE, BROWN & HARRISON, LLP

The Honorable L.S. Mahoney
Sheriff and Ex Officio Tax Collector
Grant Parish
Orleans, Louisiana

that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and the operations that we consider to be material weaknesses.

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

Payne, Brown & Harrison, LLP
Certified Public Accountants, LLP

October 3, 2008

TAX COLLECTOR FINE
GRANT PARISH SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 1999

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	Unqualified	
Internal control over financial reporting:		
Material weaknesses identified?	___ yes	___ <u>no</u>
Reportable conditions identified that are not considered to be material weaknesses?	___ yes	___ <u>no</u> none reported
Noncompliance material to financial statements noted?	___ yes	___ <u>no</u>
Prior Year Audit Findings	Attached	
Management's corrective Action Plan	Not Applicable	
Federal Awards	Not Applicable	

SECTION II - FINANCIAL STATEMENT FINDINGS

None.

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Not applicable.

TAX COLLECTOR FUND
GRANT PARISH SHERIFF
SCHEDULE OF PRIOR YEAR FINDINGS
YEAR ENDED JUNE 30, 1998

SECTION 1 INTERNAL CONTROL AND COMPLIANCE PERTAINING TO THE FINANCIAL STATEMENTS

1997-1 WEAKNESS CONDITION - SEGREGATION OF DUTIES AND RESPONSIBILITIES

The chief civil deputy has access to and control over all recording, processing, communication, and reporting of financial data.

RESOLVE - Additional clerk hired with realignment of office duties and responsibilities to provide added controls.