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**UNION PARISH DRUG BANK FORTH
FARMERVILLE, LOUISIANA**
**FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITOR'S REPORT**
AUGUST 30, 1987

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, or returned, orally and/or otherwise appropriate, public officials. This 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 **SEP 10 1987**

UNION PARISH LEUNG TASK FORCE
JUNE 30, 1991
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MARCUS, ROBINSON and HANSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 2094
BIRMINGHAM, ALABAMA
MEMBER, COLLEGE OF CPAs

Three Rivers, PA
Little Rock, AR
Dade Branch, FL

MEMBER
AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS
MEMBER OF THE BOARD OF
CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

Union Parish Drug Task Force
Farmerville, Louisiana

We have audited the accompanying general purpose financial statements of the Union Parish Drug Task Force, Farmerville, Louisiana, as of and for the year ended June 30, 1997. These general purpose financial statements are the responsibility of the Union Parish Drug Task Force's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatements. 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Union Parish Drug Task Force, as of June 30, 1997, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

Marcus, Robinson & Hansell

Marcus, Robinson and Hansell
Monroe, Louisiana
August 28, 1997

LEWIS PARRISH DRUG TASK FORCE
BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CATEGORIES
JUNE 30, 1997

	Governmental Fund Types General Fund	Account Groups General Fund Assets	Totals	
			(Millions of Dollars)	(Thousands of Dollars)
ASSETS				
Cash	21,569	-0-	21,569	11,597
Accounts Receivable	3,283	-0-	3,283	6,487
Fixed Assets	—0-	22,367	22,367	21,799
TOTAL ASSETS	24,852	22,367	47,219	40,083
LIABILITIES AND FUND EQUITY				
Liabilities:				
Accounts Payable	-0-	-0-	-0-	1,369
Fund Equity:				
Investment in General Fund Assets	-0-	22,367	22,367	21,779
Fund Balance - Unreserved and Unassigned	24,852	—0-	24,852	21,984
TOTAL FUND EQUITY	24,852	22,367	47,219	43,763
TOTAL LIABILITIES AND FUND EQUITY	24,852	22,367	47,219	66,214

See Notes to Financial Statements

UNION PARISH DRUG TASK FORCE
 GOVERNMENTAL FUND TYPE - GENERAL FUND
 STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
 BUDGET BASIS AND ACTUAL
 FOR THE YEAR ENDED JUNE 30, 1997

	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Federal Grant	32,650	32,650	0.
Local Funds	5,000	3,389	(1,611)
Fees/charges and Restitution	4,000	1,448	(2,552)
Miscellaneous	1,000	1,183	183
Interest	---00	---00	---
TOTAL REVENUE	42,650	39,670	(2,980)
EXPENDITURES			
Public Safety:			
Personal Services	37,200	21,600	15,600
Investigative Expenses	3,400	3,438	(38)
Operating Services	4,200	11,315	(7,115)
Capital Expenditures	---00	---00	---
TOTAL EXPENDITURES	44,800	36,353	1,447
NET REVENUES OVER EXPENDITURES	---00	3,317	3,317
FUND BALANCE AT BEGINNING OF YEAR	21,884	21,884	---
FUND BALANCE AT END OF YEAR	21,884	25,201	3,317

See Notes to Financial Statements

**UNION PARISH DRUG TASK FORCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1981**

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Union Parish Drug Task Force was created as a criminal justice governmental agency for narcotics control and its purpose is to effectively unite to combat drug use and trafficking in Union Parish. The Sheriff of Union Parish and the Chief of Police from each of the five policing agencies in Union Parish are the directing officers of the drug task force. The six directing officers govern the drug task force and have absolute control and authority over the task force.

A. REPORTING ENTITY

These financial statements include all funds and account groups which are controlled by the Union Parish Drug Task Force.

B. FUND ACCOUNTING

The drug task force used 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 related to certain governmental functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fixed assets and general long-term debt) that are not recorded in the "funds" because they do not directly affect net reportable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

Funds are classified into three categories: governmental, proprietary, and fiduciary. Each category, in turn, is divided into separate "fund types." Governmental funds are used to account for a government's general activities, where the focus of attention is on the providing of services to the public as opposed to proprietary funds where the focus of attention is on recovering the cost of providing services to the public or other agencies through user charges or user fees. Fiduciary funds are used to account for assets held for others. The drug task force's general operations require only the use of governmental funds (General Fund). Federal funds received from the Louisiana Commission on Law Enforcement and Administration of Criminal Justice, is accounted for in this fund. General operating expenditures are paid from this fund.

C. GENERAL FIXED ASSETS AND LONG-TERM DEBT

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fund assets account group, rather than in the General Fund. All fixed assets are based on actual historical costs. No depreciation has been provided on general fixed assets. The drug task force has no long-term debt at June 30, 1981.

**UNION PARISH DRUG TASK FORCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement basis applied.

The modified accrual basis of accounting is used for all governmental fund types utilizing the following practices:

Revenues

Federal and local funds are recognized when the drug task force is entitled to the fund.

Taxes and levies are recognized in the month collected by the various collecting agencies.

All other revenues are recognized when they become available to the drug task force.

Expenditures

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

E. BUDGET PRACTICES

The drug task force prepares and adopts, as a part of its application for a federal grant, a budget for their operations. The budget is established and controlled by the drug task force at the object level of expenditures. Appropriations lapse at year end and must be reappropriated for the following year to be expended. All changes to the budget must be approved by the drug task force. The drug task force presents necessary budget amendments for approval to the grantor agency during the year when, in its judgment, actual operations are differing materially from those anticipated in the original budget.

F. CASH

For the purpose of these financial statements, the Union Parish Drug Task Force considers cash and cash equivalents to be amounts held in demand deposits, interest-bearing demand deposits, and time deposits.

Under state law, the drug task force may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the union, or the laws of the United States. The drug task force may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1997, the drug task force has demand deposits (bank balances) totaling \$21,346.

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. Deposit balances (bank balances) at June 30, 1997 total \$22,847, and are fully secured by federal deposit insurance.

**UNION PARISH DRUG TASK FORCE
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 1997**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

G. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum only to indicate that it is presented only for reflective financial analysis (overview). 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 2 - ACCOUNTS RECEIVABLE

The following is a summary of accounts receivable at June 30, 1997:

Revenue - Federal Grant	<u>\$ 2,145</u>
-------------------------	-----------------

NOTE 3 - CHANGES IN GENERAL FIXED ASSETS

The changes in general fixed assets for the year ending June 30, 1997 are as follows:

Balance at June 30, 1996	20,700
Additions	897
Deletions	<u>-46</u>
Balance at June 30, 1997	<u>\$21,551</u>

NOTE 4 - COMPENSATION OF BOARD MEMBERS

There were no amounts paid to the governing board for compensation or per diem for the year ended June 30, 1997.

NOTE 5 - LITIGATIONS AND CLAIMS

At June 30, 1997, the Union Parish Drug Task Force is not involved in any litigation nor are they aware of any potential claims.

NOTE 6 - FEDERAL FINANCIAL ASSISTANCE

During the year ended June 30, 1997, the Union Parish Drug Task Force participated in the following federal financial assistance programs:

Federal Grant/Pass-Through Grant Name Program Title	CFDA Number	Disbursements
UNITED STATES DEPARTMENT OF JUSTICE Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice - Union Parish Drug Task Force	16.129	<u>\$12,528</u>

MARCUS, ROBINSON and HASSELL

GENERAL PUBLIC ACCOUNTANTS
P. O. BOX 1094
TULLAHOMA, LOUISIANA
MONROE, LOUISIANA 70501-0109

Henry Hines, CPA
John Robinson, CPA
David Russell, CPA

STATE OF
LOUISIANA DEPARTMENT OF
CORRECTIONS, 1017 N. 10th
STREET, MONROE, LA
CORRECTIONAL INSTITUTE, 1017 N. 10th

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH LAWS, REGULATIONS, CONTRACTS, AND GRANTS
REQUIRED BY GOAL-AUDIT STANDARDS**

Union Parish Drug Task Force
Farmerville, Louisiana

We have audited the general-purpose financial statements of the Union Parish Drug Task Force as of June 30, 1987, and for the year then ended, and have issued our report thereon dated August 28, 1987.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller-General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Union Parish Drug Task Force is the responsibility of the Union 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 Union Parish Drug Task Force'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.

The results of our tests disclosed no instances of noncompliance that are required to be reported herein under Government Auditing Standards.

This report is intended for the information of the Union Parish Drug Task Force, and interested state and federal grantor agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Marcus Robinson & Hassell

Marcus, Robinson and Hassell
Monroe, Louisiana
August 28, 1987

MARCUS, ROBINSON and HASSELL

CERTIFIED PUBLIC ACCOUNTANTS
P. O. BOX 3886
TELEPHONE: 337-4486
NEWORLEANS, LOUISIANA 70116-0386

MEMBER
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
1100 N. 17TH ST., N.W.
ATLANTA, GEORGIA 30336
CERTIFIED PUBLIC ACCOUNTANTS

Henry Mason, CPA
John Robinson, CPA
Joseph Hassell, CPA

**INDEPENDENT AUDITORS' REPORT
ON INTERNAL CONTROL STRUCTURE
REQUIRED BY GASB ADUO STANDARDS**

Union Parish Drug Task Force
Farmerville, Louisiana

We have audited the general-purpose financial statements of the Union Parish Drug Task Force as of June 30, 1991, and for the year then ended, and have issued our report thereon dated August 28, 1991.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. 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 Union Parish Drug Task Force 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 objective 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, projection of any evaluation of the structure to a future period is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the financial statements of the Union Parish Drug Task Force for the year ended June 30, 1991, 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, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the 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 would not necessarily disclose all weaknesses in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reputation condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to 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 matters involving the internal control structure and its operation that we considered to be material weaknesses as defined above.

This report is intended for the information of the Union Parish Drug Task Force, and interested state and federal
greater agencies. This is not intended to limit the distribution of this report, which is a matter of public record.

Maryann Robinson & Associates

Maryann Robinson and Howell
Morgan, Louisiana
August 28, 1997

UNION PARISH POLICE FORCE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1997

Cost	Finding Noncompliance	Questioned Cost
NO FINDINGS OR QUESTIONED COSTS		