

RECEIVED  
LEGISLATIVE AUDITOR  
2000 JAN -4 AM 10: 03

**OFFICIAL  
FILE COPY**

**DO NOT SEND OUT**

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

**ACADIA PARISH SHERIFF  
Crowley, Louisiana**

**ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 1999**

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 1-19-00 .

ACADIA PARISH SHERIFF  
Crowley, Louisiana

TABLE OF CONTENTS

<u>TITLE</u>	<u>EXHIBIT OR SCHEDULE</u>	<u>PAGE</u>
INDEPENDENT AUDITOR'S REPORT		1
GENERAL PURPOSE FINANCIAL STATEMENTS:		
Combined balance sheet - all fund types and account groups	Exhibit A	2
Combined statement of revenues, expenditures, and changes in fund balances-all governmental fund types	Exhibit B	3 - 4
Combined statement of revenues, expenditures, and changes in fund balance - budget (GAAP Basis) and actual - general fund and special revenue fund types	Exhibit C	5 - 6
Notes to the Financial Statements		7 - 16
SUPPLEMENTARY INFORMATION:		17
Supplemental Information Schedules:		
Year 2000 Issue supplementary schedule	Schedule 1	18
Fiduciary Fund Type - Agency Funds:		19
Combining balance sheet, June 30, 1999	Schedule 2	20
Schedule of changes in balances due to taxing bodies and others	Schedule 3	21
ADDITIONAL REPORT REQUIRED BY GAO:		22
Report on compliance and on internal control over financial reporting based on an audit of financial statements performed in accordance with government auditing standards		23
Schedule of findings and questioned costs		24
Summary schedule of prior audit findings		25
Corrective action plan for current year audit findings		26

# BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

1

ROBERT C. BROADHURST, CPA (1989)  
JOE E. HAMILTON, CPA  
BARBARA B. HAMILTON, CPA

WAYNE J. HARISTY, CPA  
NICOLE D. BROUSSARD, CPA

626 N. AVENUE G  
P. O. DRAWER 505  
CROWLEY, LOUISIANA 70527-0505  
TEL: (337) 783-6515  
FAX: (337) 788-1491

December 30, 1999

## 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, 1999, 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 88 percent and 90 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 financial statement presentation. We believe that our audit and the report of other auditors provide 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 Acadia Parish Sheriff as of June 30, 1999, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

The year 2000 supplementary information on Schedule 1 is supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the Year 2000 supplementary information. However, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the Acadia Parish Sheriff is or will be year 2000 compliant, that the Acadia Parish Sheriff's remediation efforts will be successful in whole or in part, or that parties with which the Acadia Parish Sheriff does business are or will become year 2000 compliant.

In accordance with Government Auditing Standards, we have also issued our report dated December 30, 1999 on our consideration of the Acadia Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Certified Public Accountants

ACADIA PARISH SHERIFF  
Crowley, Louisiana

COMBINED BALANCE SHEET  
ALL FUND TYPES AND ACCOUNT GROUPS  
AS OF JUNE 30, 1999

	GOVERNMENTAL FUND TYPE		FIDUCIARY FUND TYPE		ACCOUNT GROUPS			Total (Memorandum only)
	General Fund	Special Revenue Fund	Agency Funds	Agency Funds	General Fixed Assets	General Long-term Obligations		
<u>ASSETS AND OTHER DEBITS</u>								
Cash	\$ -	\$ 8,148	\$ 854,684	\$ 854,684	\$ -	\$ -	\$ -	\$ 862,832
Receivables, (Net of uncollectibles)	624,693	-	-	-	-	-	-	624,693
Equipment	-	-	-	-	2,232,052	-	-	2,232,052
Prepaid expenses	1,743	-	-	-	-	-	-	1,743
Amount to be provided for compensated absences payable	-	-	-	-	-	90,948	-	90,948
<b>TOTAL ASSETS AND OTHER DEBITS</b>	<b>\$ 626,436</b>	<b>\$ 8,148</b>	<b>\$ 854,684</b>	<b>\$ 854,684</b>	<b>\$ 2,232,052</b>	<b>\$ 90,948</b>	<b>\$ -</b>	<b>\$ 3,812,268</b>
<u>LIABILITIES AND FUND EQUITY</u>								
Liabilities:								
Deficit in cash	\$ 235,443	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 235,443
Accounts payable	81,901	-	-	-	-	-	-	81,901
Due to taxing bodies and others	-	-	854,684	854,684	-	-	-	854,684
Estimated liabilities for medical payments	42,508	-	-	-	-	-	-	42,508
Compensated absences payable	-	-	-	-	-	90,948	-	90,948
<b>Total Liabilities</b>	<b>\$ 359,852</b>	<b>\$ -</b>	<b>\$ 854,684</b>	<b>\$ 854,684</b>	<b>\$ -</b>	<b>\$ 90,948</b>	<b>\$ -</b>	<b>\$ 1,305,484</b>
Fund Equity:								
Investment in general fixed assets	\$ -	\$ -	\$ -	\$ -	\$ 2,232,052	\$ -	\$ -	\$ 2,232,052
Fund balance/(deficit) - unreserved - undesignated	266,584	8,148	-	-	-	-	-	274,732
<b>Total Fund Balance</b>	<b>\$ 266,584</b>	<b>\$ 8,148</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,232,052</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,506,784</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>\$ 626,436</b>	<b>\$ 8,148</b>	<b>\$ 854,684</b>	<b>\$ 854,684</b>	<b>\$ 2,232,052</b>	<b>\$ 90,948</b>	<b>\$ -</b>	<b>\$ 3,812,268</b>

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

ACADIA PARISH SHERIFF  
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1999

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
<b>REVENUES:</b>			
Ad valorem taxes	\$ 957,617	\$ -	\$ 957,617
Sales taxes	2,071,789	-	2,071,789
Federal grants	2,312	262,382	264,694
State supplemental pay	262,887	-	262,887
Law enforcement grant	285,020	-	285,020
Commission on State revenue sharing	321,638	-	321,638
Civil and criminal fees (net)	345,692	-	345,692
Court attendance	8,700	-	8,700
Transportation of prisoners	12,371	-	12,371
Feeding and keeping of prisoners	1,213,285	-	1,213,285
Interest earned	6,930	-	6,930
Video poker commissions	137,070	-	137,070
Miscellaneous revenues	41,579	-	41,579
Miscellaneous fees	142,560	-	142,560
	<hr/>	<hr/>	<hr/>
Total Revenues	\$ 5,809,450	\$ 262,382	\$ 6,071,832
<b>EXPENDITURES:</b>			
Personal services - salaries:			
Sheriff	\$ 65,000	\$ -	\$ 65,000
Deputies	2,854,347	111,506	2,965,853
Employee related benefits:			
Pension fund	128,330	-	128,330
Medicare/FICA	44,261	-	44,261
Workman compensation	7,774	-	7,774
Fringe benefits - federal funds	-	16,206	16,206
Operating services:			
Liability insurance	198,450	-	198,450
Hospitalization insurance	638,863	-	638,863
Telephone	92,372	-	92,372
Operating and maintenance			
Boat expense	133	-	133
Computer expenditures	63,801	-	63,801
Office expenditures	155,206	-	155,206
Dues and subscriptions	14,349	-	14,349
Prisoner feeding and maintenance	703,025	-	703,025
Prisoner transportation	1,641	-	1,641
Professional services	12,420	-	12,420
Other direct cost - federal grants	-	45,171	45,171
Deputy:			
Uniforms	32,905	-	32,905
Equipment and supplies	45,232	5,739	50,971
Training	33,695	-	33,695

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

ACADIA PARISH SHERIFF  
Crowley, Louisiana

**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES  
ALL GOVERNMENTAL FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1999**

	<u>General Fund</u>	<u>Special Revenue Fund</u>	<u>Total (Memorandum Only)</u>
<b>EXPENDITURES (CONT.)</b>			
<b>Automobile:</b>			
Repair and maintenance	203,742	-	203,742
Fuel and oil	101,391	-	101,391
Sheriff's allowance	6,500	-	6,500
Criminal investigations	25,463	-	25,463
Juvenile programs	15,750	-	15,750
Radio maintenance	27,081	-	27,081
Canine maintenance	4,072	-	4,072
Rentals	28,431	-	28,431
Interest expenditures	19,335	-	19,335
Travel expenditures	11,295	45,180	56,475
<b>Capital outlay:</b>			
Automobiles	134,595	-	134,595
Computer	62,215	-	62,215
Radios	15,010	-	15,010
Equipment - federal funds	14,360	14,490	28,850
Deputy equipment	26,963	-	26,963
<b>Total Expenditures</b>	<b><u>\$ 5,788,007</u></b>	<b><u>\$ 238,292</u></b>	<b><u>\$ 6,026,299</u></b>
<b>EXCESS OF REVENUES OVER EXPENDITURES</b>	<b><u>\$ 21,443</u></b>	<b><u>\$ 24,090</u></b>	<b><u>\$ 45,533</u></b>
 <b><u>OTHER FINANCING SOURCES:</u></b>			
Proceeds from sale of equipment	\$ 2,800	\$ -	\$ 2,800
Operating transfers in	-	-	-
Operating transfers out	-	-	-
<b>Total Other Financing Sources</b>	<b><u>\$ 2,800</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 2,800</u></b>
<b>EXCESS OF REVENUES AND OTHER SOURCES OVER EXPENDITURES</b>	<b><u>\$ 24,243</u></b>	<b><u>\$ 24,090</u></b>	<b><u>\$ 48,333</u></b>
<b>FUND BALANCE/(DEFICIT) AT BEGINNING OF YEAR</b>	<b><u>242,341</u></b>	<b><u>(15,942)</u></b>	<b><u>226,399</u></b>
<b>FUND BALANCE AT END OF YEAR</b>	<b><u>\$ 266,584</u></b>	<b><u>\$ 8,148</u></b>	<b><u>\$ 274,732</u></b>

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

ACADIA PARISH SHERIFF  
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
<b>REVENUES:</b>									
Ad Valorem taxes	\$ 964,523	\$ 957,617	\$ (6,906)	\$ -	\$ -	\$ -	\$ 964,523	\$ 957,617	\$ (6,906)
Sales taxes	2,048,343	2,071,789	23,446	-	-	-	2,048,343	2,071,789	23,446
Federal grant	-	2,312	2,312	253,978	262,382	8,404	253,978	262,382	8,404
State supplemental pay	198,514	262,887	64,373	-	-	-	198,514	262,887	64,373
Law enforcement grant	258,163	285,020	26,857	-	-	-	258,163	285,020	26,857
Commission on state revenue sharing	321,639	321,638	(1)	-	-	-	321,639	321,638	(1)
Civil and criminal fees (net)	434,812	345,692	(89,120)	-	-	-	434,812	345,692	(89,120)
Court attendance	2,212	8,700	6,488	-	-	-	2,212	8,700	6,488
Transportation of prisoners	-	12,371	12,371	-	-	-	-	12,371	12,371
Feeding and keeping of prisoners	1,189,856	1,213,285	23,429	-	-	-	1,189,856	1,213,285	23,429
Interest earned	3,266	6,930	3,664	-	-	-	3,266	6,930	3,664
Video poker commissions	-	137,070	137,070	-	-	-	-	137,070	137,070
Miscellaneous revenues	35,228	41,579	6,351	-	-	-	35,228	41,579	6,351
Miscellaneous fees	93,237	142,560	49,323	-	-	-	93,237	142,560	49,323
Total Revenues	\$ 5,549,793	\$ 5,809,450	\$ 259,657	\$ 253,978	\$ 262,382	\$ 8,404	\$ 5,803,771	\$ 6,071,832	\$ 268,061
<b>EXPENDITURES:</b>									
Personal services - salaries:									
Sheriff	\$ 55,000	\$ 65,000	\$ (14,953)	\$ -	\$ 111,506	\$ (33,634)	\$ 65,000	\$ 65,000	\$ -
Deputies	2,839,394	2,854,347	(14,953)	77,872	111,506	(33,634)	2,917,266	2,965,853	(48,587)
Employee related benefits:									
Pension fund	123,463	128,330	(4,867)	-	-	-	123,463	128,330	(4,867)
Unemployment insurance	-	-	-	-	-	-	-	-	-
Medicare & FICA	40,187	44,261	(4,074)	-	-	-	40,187	44,261	(4,074)
Workman compensation	6,883	7,774	(891)	-	-	-	6,883	7,774	(891)
Fringe benefits - federal funds	-	-	-	10,709	16,206	(5,497)	10,709	16,206	(5,497)
Operating services:									
Liability insurance	204,695	198,450	6,245	-	-	-	204,695	198,450	6,245
Hospitalization insurance	529,662	638,863	(109,201)	-	-	-	529,662	638,863	(109,200)
Telephone	82,154	92,372	(10,218)	-	-	-	82,154	92,372	(10,218)
Operating and maintenance:									
Boat expense	55	133	(78)	-	-	-	55	133	(78)
Computer expenditures	48,323	63,801	(15,478)	-	-	-	48,323	63,801	(15,478)
Office expenditures	147,956	155,206	(7,250)	-	-	-	147,956	155,206	(7,250)
Dues and subscriptions	13,026	14,349	(1,323)	-	-	-	13,026	14,349	(1,323)
Prisoner feeding and maintenance	685,383	703,025	(17,642)	-	-	-	685,383	703,025	(17,642)
Prisoner transportation	1,816	1,641	175	-	-	-	1,816	1,641	175
Professional services	12,420	12,420	-	-	-	-	12,420	12,420	-
Other direct cost - federal grants	-	-	-	35,177	45,171	(9,994)	35,177	45,171	(9,993)

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

ACADIA PARISH SHERIFF  
Crowley, Louisiana

COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES - BUDGET (GAAP BASIS) AND ACTUAL -  
GENERAL FUND AND SPECIAL REVENUE FUND TYPES  
FOR THE YEAR ENDED JUNE 30, 1999

	GENERAL FUND			SPECIAL REVENUE FUND			TOTAL (MEMORANDUM ONLY)		
	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES (CONT.):									
Deputy:									
Uniforms	20,458	32,905	(12,447)	-	-	-	20,458	32,905	(12,447)
Equipment and supplies	42,697	45,232	(2,535)	3,625	5,739	(2,114)	46,322	50,971	(4,650)
Training	32,144	33,695	(1,551)	-	-	-	32,144	33,695	(1,551)
Automobile:									
Repair and maintenance	187,380	203,742	(16,362)	-	-	-	187,380	203,742	(16,362)
Fuel and oil	90,001	101,391	(11,390)	-	-	-	90,001	101,391	(11,390)
Sheriff's allowance	6,500	6,500	-	-	-	-	6,500	6,500	-
Criminal investigations	23,966	25,463	(1,497)	-	-	-	23,966	25,463	(1,497)
Juvenile programs	9,805	15,750	(5,945)	-	-	-	9,805	15,750	(5,945)
Radio maintenance	22,302	27,081	(4,779)	-	-	-	22,302	27,081	(4,779)
Canine maintenance	4,140	4,072	68	-	-	-	4,140	4,072	68
Rentals	41,522	28,431	13,091	-	-	-	41,522	28,431	13,091
Interest expenditures	17,471	19,335	(1,864)	-	-	-	17,471	19,335	(1,864)
Travel expenditures	13,908	11,295	2,613	70,562	45,180	25,382	84,470	56,475	27,995
Capital outlay:									
Automobiles	117,145	134,595	(17,450)	-	-	-	117,145	134,595	(17,450)
Computer	22,929	62,215	(39,286)	-	-	-	22,929	62,215	(39,286)
Radios	4,258	15,010	(10,752)	-	-	-	4,258	15,010	(10,752)
Equipment - federal funds	16,203	14,360	1,843	-	-	-	16,203	14,360	1,843
Deputy equipment	24,895	26,963	(2,068)	56,033	14,490	41,543	80,929	41,453	39,475
Total Expenditures	\$ 5,498,141	\$ 5,788,007	\$ (289,866)	\$ 253,978	\$ 238,292	\$ 15,686	\$ 5,752,119	\$ 6,026,299	\$ (274,176)
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 51,652	\$ 21,443	\$ (30,209)	\$ -	\$ 24,090	\$ 24,090	\$ 51,652	\$ 45,533	\$ (6,119)
OTHER FINANCING SOURCES:									
Proceeds from sale of equipment	\$ 375	\$ 2,800	\$ 2,425	\$ -	\$ -	\$ -	\$ 375	\$ 2,800	\$ 2,425
Operating transfers in	-	-	-	-	-	-	-	-	-
Operating transfers out	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 375	\$ 2,800	\$ 2,425	\$ -	\$ -	\$ -	\$ 375	\$ 2,800	\$ 2,425
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	\$ 52,027	\$ 24,243	\$ (27,784)	\$ -	\$ 24,090	\$ 24,090	\$ 52,027	\$ 48,333	\$ (3,694)
FUND BALANCE/(DEFICIT) AT BEGINNING OF YEAR	242,341	242,341	-	(15,942)	(15,942)	-	226,399	226,399	-
FUND BALANCE/(DEFICIT) AT END OF YEAR	\$ 294,368	\$ 266,584	\$ (27,784)	\$ (15,942)	\$ 8,148	\$ 24,090	\$ 278,426	\$ 274,732	\$ (3,694)

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



**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

**INTRODUCTION**

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

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws, and ordinances, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fines, costs, and bond forfeitures imposed by the district court.

**NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying general purpose financial statements of the Acadia Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

*The sheriff is an independently elected official; however, the sheriff is fiscally dependent on the Acadia Parish Police Jury. The police jury maintains and operates the parish courthouse in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. Because the sheriff is fiscally dependent on the police jury, the sheriff was determined to be a component unit of the Acadia Parish Police Jury, the financial reporting entity.*

The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

**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.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

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 deputies, 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 specific revenue sources that are legally restricted to expenditures for specified purposes. The sheriff implemented the special revenue fund to account for the Violent Crime Intelligence System and training grants directly involving the apprehension of narcotics offenders.

**Agency Funds**

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied. All government funds are accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the *cash basis of accounting, which approximates the modified accrual basis of accounting*). The General Fund and the Special Revenue Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes, sales taxes and the related commission on state revenue sharing (which is based on population and homesteads in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes and sales taxes are the sheriff's chief source of revenue. The ad valorem taxes, which are assessed on a calendar year basis,

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

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 ½ 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 entitled to 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.

**E. BUDGET PRACTICES**

The proposed budget for the fiscal year ended June 30, 1999, was made available for public inspection on June 11, 1998. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 15 days prior to the public hearing, which was held at the Acadia Parish Sheriff's Office on June 26, 1998, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

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

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

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

**F. CASH AND CASH EQUIVALENTS**

The cash amount included in the accompanying financial statements consist of demand deposits, interest bearing demand deposits and time deposits. Cash equivalents include financial instruments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled 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. As time passes, the sheriff intends to adjust this reserve based on historical performance.

**H. FIXED ASSETS**

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. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**I. COMPENSATED ABSENCES**

The sheriff's office has the following policy relating to vacation and sick leave:

Full-time deputies of the sheriff's office earn four 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 sheriffs recognition and measurement criteria for compensated absences follows:

GASB Statement No. 16 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

- a. The employees' rights to receive compensation are attributable to services already rendered.
- b. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payment at termination or retirement.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

GASB Statement No. 16 provides that a liability for sick leave should be accrued using one of the following termination approaches:

- a. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
- b. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

Only the current portion of the liability for compensated absences should be reported in the fund. The current portion of the amount left unpaid at the end of the reporting period that normally would be liquidated with expendable available financial resources. The remainder of the liability should be reported in the general long-term obligations account group.

**J. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. 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 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 2: LEVIED TAXES**

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

	<u>Authorized Millage</u>	<u>Levied Millage</u>	<u>Expiration Date</u>
Law Enforcement Regular	7.3	7.3	N/A

**NOTE 3: CASH AND CASH EQUIVALENTS**

At June 30, 1999, the sheriff has cash and cash equivalents (book balances) totaling \$627,389, as follows:

Demand deposits	\$ <u>627,389</u>
Total Cash and Cash Equivalents	\$ <u>627,389</u>

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. 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, 1999, the sheriff had \$749,670 in deposits (collected bank balances). These deposits are secured from risk by \$403,476 federal deposit insurance and \$3,343,416 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 GASB Statement 3, Louisiana Revised Statute 39:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 4: RECEIVABLES**

The receivables of the Acadia Parish Sheriff as of June 30, 1999, are as follows:

<u>Class of Receivable</u>	<u>General Fund</u>
Fees, charges, and commissions	\$ 256,568
Less: Allowance for Uncollectible Receivables	<u>104,076</u>
Net Fees, Charges, and Commissions	\$ 152,492
Sales taxes	221,453
Prisoner maintenance	108,618
Due from deputies	1,057
Due from LSA Grant fund	24,673
Reimbursements	82,460
State/Parish appropriations	<u>33,940</u>
Net Receivables	<u>\$ 624,693</u>

**NOTE 5: CHANGES IN GENERAL FIXED ASSETS**

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

**Equipment:**

Balance, July 1, 1998	\$ 2,009,753
Additions	253,744
Deletions	<u>( 31,445)</u>
Balance, June 30, 1999	<u>\$ 2,232,052</u>

(Continued)

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

**NOTE 6: PENSION PLAN**

**Plan Description.** Substantially all employees of the Acadia Parish Sheriff's Office are members of the Louisiana Sheriffs Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5% for each year if total service is at least 12 but less than 15 years, 2.75% for each year if total service is at least 15 but less than 20 years, and 3% for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25% for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100% of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

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

**Funding Policy.** Plan members are required by state statute to contribute 8.7% of their annual covered salary and the Acadia Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0% of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Acadia Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Acadia Parish Sheriff's contributions to the System for the years ending June 30, 1999, 1998, and 1997, were \$123,918, \$102,325, and \$114,750, respectively, equal to the required contributions for each year.

**NOTE 7: COMPENSATED ABSENCES**

At June 30, 1999, employees of the sheriff have accumulated and vested \$90,948 of employee leave benefits, which was computed in accordance with GASB Codification Section C60 and recorded as an obligation in the General Fund.

NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

NOTE 8: LEASES

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 LCS - Acadia, LLC for the Acadia Parish Detention Center. This Lease expires June 30, 2000. Beginning July 1, 1999, the lease payments have increased from \$13,000 per month to \$13,973 per month. This monthly payment is based on the number of mandays that prisoners spend in the detention facility, the maximum being 2,250 per month. Should the mandays ever fall below this amount, the Acadia Parish Sheriff can reduce the monthly lease payments accordingly.
- b. The sheriff has a lease with Ignacio Garcia for an office building. This Lease is in its second of two (2), four (4) year options. The first option expired June 30, 1996. This lease was subsequently renewed for another four years and currently expires June 30, 2000. This lease has monthly lease payments of \$800.
- c. The sheriff has a lease with Daniel Richard for an office building. The lease expires June 30, 2000 and then the sheriff has an option to renew the lease for an additional five (5) years. This lease has monthly lease payments of \$650.
- d. The sheriff has five (5) leases with Xerox for copiers. The copiers have total monthly lease payments of \$833. These leases are generally renewed at the end of each lease period.

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

<u>Fiscal Year</u>	
1999-2000	\$ 195,066
2000-2001	-
2001-2002	-
2002-2003	-
<b>Total Future Minimum Lease Commitments</b>	<b>\$ <u>195,066</u></b>

(Continued)



NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED JUNE 30, 1999

**NOTE 9: CHANGES IN AGENCY FUND BALANCES**

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

	<u>Sheriff's Fund</u>	<u>Tax Collector Fund</u>	<u>Bond Fund</u>	<u>Prisoners Fund</u>
Balance at July 1, 1998	\$ 26,590	\$ 536,245	\$ 74,321	\$ 658
Additions	664,048	11,598,015	540,884	41,173
Reductions	<u>664,700</u>	<u>11,384,983</u>	<u>537,640</u>	<u>39,927</u>
Balance at June 30, 1999	<u>\$ 25,938</u>	<u>\$ 749,277</u>	<u>\$ 77,565</u>	<u>\$ 1,904</u>

Schedule 3 presents additional detail for the changes in agency fund balances due to taxing bodies and others during the year.

**NOTE 10: LITIGATION AND CLAIMS**

The sheriff is a defendant in several lawsuits at June 30, 1999. 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 11: 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 office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse is paid for by the Acadia Parish Police Jury.

**NOTE 12: 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 \$35,000 in claims per insured per year and the first \$513,985 in aggregate claims. The sheriff has purchased coverage from an insurance company for all costs above this limit per participant and in aggregate. As of June 30, 1999, pending claims amount to \$42,508. The pending claims payable at June 30, 1999 had already been paid by the completion of the audit and actual expenses were used to calculate pending claims.

**NOTE 13: 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.

(Continued)

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

**NOTE 14: DEFERRED COMPENSATION PLAN**

The sheriff offers his 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 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.

**NOTE 15: TAXES PAID UNDER PROTEST**

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1999, as reflected on Exhibit A, include \$601,853 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$14,405. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

**SUPPLEMENTAL INFORMATION**

**SUPPLEMENTAL INFORMATION SCHEDULE**  
**YEAR 2000 ISSUE**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

The year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations. The Acadia Parish Sheriff has completed an inventory of computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary for conducting the sheriff's operations. The sheriff has identified the following systems requiring 2000 remediation; general ledger accounting package. All testing and validation of this system has been performed.

Because of the unprecedented nature of the Year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that upon completion of the stages of Year 2000 readiness the Acadia Parish Sheriff is or will be Year 2000 compliant, that the Acadia Parish's remediation efforts will be successful in whole or in part, or that parties with whom the Acadia Parish Sheriff does business will be year 2000 compliant.

**NOTES TO THE FINANCIAL STATEMENTS**  
**AS OF AND FOR THE YEAR ENDED JUNE 30, 1999**

**SCHEDULE 1**  
**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 money prisoners had in their possession when booked into jail. These funds are returned to the prisoner when released from jail.

ACADIA PARISH SHERIFF  
Crowley, Louisiana

FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEET  
AS OF JUNE 30, 1999

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR FUND</u>	<u>BOND FUND</u>	<u>PRISONERS FUND</u>	<u>TOTAL</u>
<b><u>ASSETS</u></b>					
Cash	\$ <u>25,938</u>	\$ <u>749,277</u>	\$ <u>77,565</u>	\$ <u>1,904</u>	\$ <u>854,684</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>					
Liabilities - due to taxing bodies and others	\$ 25,938	\$ 749,277	\$ 77,565	\$ 1,904	\$ 854,684
Fund Equity - fund balances	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	\$ <u>25,938</u>	\$ <u>749,277</u>	\$ <u>77,565</u>	\$ <u>1,904</u>	\$ <u>854,684</u>

ACADIA PARISH SHERIFF  
Crowley, Louisiana

**FIDUCIARY FUND TYPE - AGENCY FUNDS**  
**SCHEDULE OF CHANGES IN BALANCES DUE TO TAXING BODIES AND OTHERS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

	<u>SHERIFF'S FUND</u>	<u>TAX COLLECTOR</u>	<u>BOND FUND</u>	<u>PRISONERS FUND</u>
<b>BALANCES AT BEGINNING OF YEAR</b>	<b>\$ 26,590</b>	<b>\$ 536,245</b>	<b>\$ 74,321</b>	<b>\$ 658</b>
<b><u>ADDITIONS:</u></b>				
<b>Deposits:</b>				
Sheriff's sales	\$ 564,059	\$ -	\$ -	\$ -
Bonds	-	-	540,884	-
Advance deposits (suits)	47,800	-	-	-
Garnishments	52,189	-	-	-
Other deposits	-	-	-	41,173
Taxes, fees, etc., paid to tax collector	-	11,542,113	-	-
Interest earned	-	55,902	-	-
<b>Total additions</b>	<b>\$ 664,048</b>	<b>\$ 11,598,015</b>	<b>\$ 540,884</b>	<b>\$ 41,173</b>
<b>Total Beginning Balance and Additions</b>	<b>\$ 690,638</b>	<b>\$ 12,134,260</b>	<b>\$ 615,205</b>	<b>\$ 41,831</b>
<b><u>REDUCTIONS:</u></b>				
Taxes, fees, etc., distributed to taxing bodies and others	\$ -	\$ 11,384,983	\$ -	\$ -
<b>Deposits settled to:</b>				
Sheriff's general fund	221,123	-	77,184	-
Policy Jury	-	-	230,449	-
District Attorneys	-	-	54,513	-
Clerk of Court	40,998	-	23,826	-
Indigent Defender Board	-	-	65,702	-
Litigants	282,216	-	-	-
Attorneys, appraisers, etc.	57,015	-	-	-
Other settlements	52,842	-	63,720	39,927
<b>Other reductions:</b>				
Refunds	10,506	-	19,649	-
NSF checks	-	-	2,597	-
<b>Total Reductions</b>	<b>\$ 664,700</b>	<b>\$ 11,384,983</b>	<b>\$ 537,640</b>	<b>\$ 39,927</b>
<b>BALANCES AT END OF YEAR</b>	<b>\$ 25,938</b>	<b>\$ 749,277</b>	<b>\$ 77,565</b>	<b>\$ 1,904</b>

**ADDITIONAL REPORT REQUIRED BY GAO**



ROBERT C. BROADHURST, CPA (1989)  
JOE E. HAMILTON, CPA  
BARBARA B. HAMILTON, CPA

WAYNE J. HARISTY, CPA  
NICOLE D. BROUSSARD, CPA

626 N. AVENUE G  
P. O. DRAWER 505  
CROWLEY, LOUISIANA 70527-0505  
TEL: (337) 783-6516  
FAX: (337) 788-1491

December 30, 1999

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

Honorable Ken Goss  
Acadia Parish Sheriff  
Crowley, Louisiana

We have audited the financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 30, 1999, which was qualified because insufficient audit evidence exists to support the Acadia parish Sheriff's disclosures with respect to the year 2000 issue. We did not audit the financial statements of the Tax Collector's Fund, which represents 88 percent and 90 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. Except as discussed in the above sentence, 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 Acadia Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could 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 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 Acadia Parish Sheriff'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 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. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Acadia Parish Sheriff in a separate letter dated December 30, 1999.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. 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 ENDED JUNE 30, 1999**

We have audited the financial statements of the Acadia Parish Sheriff as of and for the year ended June 30, 1999, and have issued our report thereon dated December 30, 1999. 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. Our audit of the financial statements as of June 30, 1999 resulted in an unqualified opinion.

**SECTION I: SUMMARY OF AUDITOR'S REPORTS**

**A. Report on Internal Control and Compliance Material to the Financial Statements**

There were no internal control weaknesses, reportable conditions or issues of non-compliance material to the financial statements reported.

**B. Federal Awards**

There were no internal control weaknesses, reportable conditions or issues of non-compliance relating to federal awards reported.

**SECTION II: FINANCIAL STATEMENT FINDINGS**

There were no internal control weaknesses, reportable conditions or issues of non-compliance relating to financial statements reported.

**SECTION III: FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

There were no findings or questioned costs relating to federal awards reported.

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
**FOR THE YEAR ENDED JUNE 30, 1999**

<b>SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS</b>	
No findings on internal control and compliance material to the financial statements have been reported.	
<b>SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS</b>	
No findings on internal control and compliance material to federal awards have been reported.	
<b>SECTION III: MANAGEMENT LETTER</b>	
1998-19: Due to limited personnel, there are instances where the assigned duties of personnel were not adequately separated from conflicting duties. Management needs to be constantly aware of the problems that inadequate separation of duties can cause. Constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis.	Partially resolved. Management is aware of the problems regarding the lack of separation of duties and try whenever feasible to separate conflicting duties. Constant review of personnel assignments by management is considered a priority and is implemented on a continuous basis.

**CORRECTIVE ACTION PLAN FOR CURRENT YEAR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 1999**

**SECTION I: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS**

No findings on internal control and compliance material to the financial statements have been reported.

**SECTION II: INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS**

No findings on internal control and compliance material to federal awards have been reported.

**SECTION III: MANAGEMENT LETTER**

**1999-1: Due to limited personnel, there are instances where the assigned duties of personnel were not adequately separated from conflicting duties. Management needs to be constantly aware of the problems that inadequate separation of duties can cause. Constant review of personnel assignments and rotation of duties can provide acceptable control if monitored and adjusted on a continuous basis.**

Partially resolved. The Sheriff and the Chief Financial Officer are aware of the problems regarding the lack of separation of duties and try whenever feasible to separate conflicting duties. Constant review of personnel assignments by management is considered a priority and is implemented on a continuous basis.

# BROADHURST, HAMILTON & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS RECEIVED  
LEGISLATIVE AUDITOR

2000 JAN -4 AM 10:03

ROBERT C. BROADHURST, CPA (1989)  
JOE E. HAMILTON, CPA, CFP  
BARBARA B. HAMILTON, CPA

WAYNE J. HARISTY, CPA  
NICOLE D. BROUSSARD, CPA

626 N. AVENUE G  
P. O. DRAWER 505  
CROWLEY, LOUISIANA 70527-0505  
TEL: (318) 783-6516  
FAX: (318) 788-1491

December 30, 1999

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, 1999, 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 a matter that is an opportunity for strengthening internal controls and operating efficiency. The following summarizes our comments and suggestions regarding this matter:

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 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 30, 1999, 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