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ORLEANS PARISH CIVIL SHERIFF

Under provisions of state law, this report is a public document. A copy of the report is hereby submitted to the governor, lieutenant governor, and all state and local elected 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 1-5-00

GENERAL PURPOSE FINANCIAL STATEMENTS TOGETHER WITH INDEPENDENT AUDITORS' REPORT

FOR THE YEAR ENDED JUNE 30, 1999

Bruno
& Tervalon

CERTIFIED PUBLIC ACCOUNTANTS

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& Tervalon

MICHAEL B. BRUNO, CPA
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INDEPENDENT AUDITORS' REPORT

Honorable Paul R. Valteau, Jr.
Orleans Parish Civil Sheriff

We have audited the general purpose financial statements of the Orleans Parish Civil Sheriff (the 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 Sheriff'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 the standards applicable to financial audits contained in 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. 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.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sheriff as of June 30, 1999, and the results of its operations and changes in assets and liabilities of its Fiduciary Fund Type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued our report dated October 8, 1999 on our consideration of the Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Bruno & Tervalon

BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

October 8, 1999

ORLEANS PARISH CIVIL SHERIFF
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
JUNE 30, 1999

	Governmental Fund Type (General Fund)	Fiduciary Fund Type- Agency (Civil Fund)	Account Group (General Fixed Assets)	Totals (Memorandum Only)
<u>ASSETS</u>				
Assets:				
Cash and cash equivalents (NOTE 2)	\$ 723,077	\$2,598,452	\$ -0-	\$3,321,529
Accounts receivable	210,438	-0-	-0-	210,438
Due from civil fund	394,176	-0-	-0-	394,176
Building improvements (NOTE 3)	-0-	-0-	29,810	29,810
Furniture and fixtures (NOTE 3)	-0-	-0-	340,633	340,633
Computer and data processing equipment (NOTE 3)	-0-	-0-	755,713	755,713
Automobiles (NOTE 3)	-0-	-0-	<u>222,937</u>	<u>222,937</u>
Total assets	<u>\$1,327,691</u>	<u>\$2,598,452</u>	<u>\$1,349,093</u>	<u>\$5,275,236</u>
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>				
Liabilities:				
Accounts payable	\$ 26,091	\$ -0-	\$ -0-	\$ 26,091
Accrued liabilities	40,877	-0-	-0-	40,877
Accrued payroll	111,276	-0-	-0-	111,276
Due to general fund	-0-	394,176	-0-	394,176
Deposits held for litigants	-0-	2,204,276	-0-	2,204,276
Claims payable (NOTE 6)	<u>93,912</u>	<u>-0-</u>	<u>-0-</u>	<u>93,912</u>
Total liabilities	<u>272,156</u>	<u>2,598,452</u>	<u>-0-</u>	<u>2,870,608</u>
Contingencies (NOTE 5)				
Equity and Other Credits:				
Investment in general fixed assets (NOTE 3)	-0-	-0-	1,349,093	1,349,093
Fund balance: Unreserved/ undesignated	<u>1,055,535</u>	<u>-0-</u>	<u>-0-</u>	<u>1,055,535</u>
Total equity and other credits	<u>1,055,535</u>	<u>-0-</u>	<u>1,349,093</u>	<u>2,404,628</u>
Total liabilities, equity, and other credits	<u>\$1,327,691</u>	<u>\$2,598,452</u>	<u>\$1,349,093</u>	<u>\$5,275,236</u>

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CIVIL SHERIFF
STATEMENT OF REVENUES, EXPENDITURES
AND
CHANGES IN FUND BALANCE
GOVERNMENTAL FUND TYPE--GENERAL FUND
For the Year Ended June 30, 1999

Revenues:	
Fees and commissions	\$3,799,526
Security services	1,742,277
State appropriations- supplemental pay for deputies	316,298
Interest	28,410
Other	<u>3,134</u>
 Total revenues	 <u>5,889,645</u>
Expenditures:	
Salaries and related benefits:	
Salaries	4,261,871
Pension contributions	192,410
Unemployment insurance	24,801
Group insurance	393,423
Social security contributions	26,920
Continuing education	2,953
Medicare tax	49,699
Contractual services:	
Sheriff's expense allowance	8,798
Communications and telephone	22,895
Equipment rentals	79,976
Equipment repair and maintenance	27,116
Oil and gas-auto	71,383
Repairs and maintenance-auto	32,993
Liability insurance	185,472
Dues and subscriptions	9,761
Data processing	17,876
Legal and accounting	19,083
Professional services	158,837
Material and supplies:	
Stationery, printing and supplies	42,314
Postage and bulk mailing	52,711
Other:	
Claim expense	93,912
Household	10,560
Convention and travel expenses	4,050
Building security	21,792
Parking	15,374
Office maintenance	17,682
Capital outlay	<u>50,535</u>
 Total expenditures	 <u>5,895,197</u>
Deficiency of revenues over expenditures	(5,552)
Fund balance, beginning of year	<u>1,061,087</u>
Fund balance, end of year	<u>\$1,055,535</u>

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CIVIL SHERIFF
STATEMENT OF REVENUES, EXPENDITURES
CHANGES IN FUND BALANCE-BUDGET (GAAP BASIS) AND ACTUAL--
GOVERNMENTAL FUND TYPE--GENERAL FUND
For the Year Ended June 30, 1999

	<u>Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
Revenues:			
Fees and commissions	\$3,684,298	\$3,799,526	\$ 115,228
Security services	1,710,885	1,742,277	31,392
State appropriations- supplementary pay for deputies	323,002	316,298	(6,704)
Interest	29,757	28,410	(1,347)
Other	-0-	3,134	3,134
	<u>5,747,942</u>	<u>5,889,645</u>	<u>141,703</u>
Total revenues			
Expenditures:			
Salaries and related benefits:			
Salaries	4,281,497	4,261,871	19,626
Pension contributions	170,247	192,410	(22,163)
Unemployment insurance	29,476	24,801	4,675
Group insurance	393,392	393,423	(31)
Social security contributions	25,246	26,920	(1,674)
Continuing education	2,953	2,953	-0-
Medicare tax	46,044	49,699	(3,655)
Contractual services:			
Sheriff's expense allowance	8,788	8,798	(10)
Communications and telephone	20,979	22,895	(1,916)
Equipment rentals	76,242	79,976	(3,734)
Equipment repair and maintenance	25,364	27,116	(1,752)
Oil and gas-auto	64,000	71,383	(7,383)
Repairs and maintenance-auto	29,817	32,993	(3,176)
Liability insurance	192,463	185,472	6,991
Dues and subscriptions	9,473	9,761	(288)
Data processing	17,833	17,876	(43)
Legal and accounting	17,500	19,083	(1,583)
Professional services	157,328	158,837	(1,509)
Materials and supplies:			
Stationery, printing and supplies	36,844	42,314	(5,470)
Postage and bulk mailing	48,860	52,711	(3,851)
Other:			
Claim expense	-0-	93,912	(93,912)
Household	10,729	10,560	169
Convention and travel expenses	4,051	4,050	1
Building security	21,671	21,792	(121)
Parking	15,374	15,374	-0-
Office maintenance	17,682	17,682	-0-
Capital outlay	47,206	50,535	(3,329)
	<u>5,771,059</u>	<u>5,895,197</u>	<u>(124,138)</u>
Total expenditures			
Excess (deficiency) of revenue over expenditures	(23,117)	(5,552)	17,565
Fund balance, beginning of year	<u>1,061,087</u>	<u>1,061,087</u>	<u>-0-</u>
Fund balance, end of year	<u>\$1,037,970</u>	<u>\$1,055,535</u>	<u>\$ 17,565</u>

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CIVIL SHERIFF
STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FIDUCIARY FUND TYPE-AGENCY--CIVIL FUND
For the Year Ended June 30, 1999

	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
<u>ASSETS</u>				
Cash	\$ <u>2,324,675</u>	\$ <u>14,628,424</u>	\$ <u>14,354,647</u>	\$ <u>2,598,452</u>
<u>LIABILITIES</u>				
Due to General Fund	\$ 395,049	\$ 3,710,144	\$ 3,711,017	\$ 394,176
Deposits held for litigants	<u>1,929,626</u>	<u>11,884,516</u>	<u>11,609,866</u>	<u>2,204,276</u>
Total liabilities	<u>\$2,324,675</u>	<u>\$15,594,660</u>	<u>\$15,320,883</u>	<u>\$2,598,452</u>

The accompanying notes are an integral part of this statement.

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS

NOTE 1 - Summary of Significant Accounting Policies:

The Sheriff serves a four-year term, as provided by Article V, Section 32 and R.S.33:1501.1 of the Louisiana Constitution of 1974. The Sheriff is the Chief Executive Officer of the Civil District Courts of the Parish of Orleans and he serves citations, summonses, subpoenas, notices and other processes and executes writs for judicial sales and disburses monies realized in accordance with laws, mandates, orders and judgments directed to him by the District Courts, the Courts of Appeals and the Supreme Court.

According to GASB No. 14, the Sheriff is considered a primary government and does not include any component units. For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. The activities of the parish, school board, other independently elected parish officials, and municipal level governments are not included within the accompanying financial statements as they are considered autonomous governmental units. These units of government issue financial statements separate from those of the Sheriff.

A. Basis of Presentation

The accompanying general purpose financial statements of the 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. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the general purpose financial statements are described as follows:

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Summary of Significant Accounting Policies, Continued:

B. Fund Accounting, Continued

o Governmental Fund Type-General Fund

The General Fund is the general operating fund of the Sheriff and is provided for by Louisiana Revised Statute 33:1501. The major source of revenues is from fees and commissions. Other sources of revenues include state supplemental pay for deputies, revenues for providing security services and interest earned on cash and cash equivalents. Expenditures of the fund include the Sheriff's salary and expense allowance, salaries of deputies and other operating expenses. Also, the fund is charged with all costs of operating the Sheriff's Office for which a separate fund has not been established.

o Fiduciary Fund Type-Agency-Civil Fund

The Agency-Civil Fund is used as a depository for collection of civil suits, garnishments, Sheriff's sale of real estate and movable property. Disbursements from this fund are made to various parish agencies, litigants in suits, etc., in a manner prescribed by law. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

C. General Fixed Assets Account Group

The account group is not a "fund", but rather a group of accounts that is used to account for assets acquired principally for general purposes. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Summary of Significant Accounting Policies, Continued:

D. Basis of Accounting

Governmental Funds and Fiduciary Funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

E. Budgetary Accounting

The proposed budget for 1999 was made available for public inspection on June 15, 1998. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff. At fiscal close, all appropriations lapse. All changes in the budget must be approved by the Sheriff. 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 control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements reflect the originally adopted budget and all subsequent amendments.

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Summary of Significant Accounting Policies, Continued:

F. Vacation and Sick Leave

Employees of the Sheriff are entitled to one-to-four weeks of annual leave depending on the employee's years of service. An additional day is allowed for each year of service over twenty years. Annual leave may not be accumulated. All annual leave is charged to the period in which it is taken or used and any unused annual leave is not considered a vested benefit and accordingly the Sheriff has not established any liability for accrued annual leave benefits.

Each full-time employee of the Sheriff with more than one year of employment is allowed twelve days of sick leave each year, earned one day for each month worked. Sick leave is cumulative up to twenty working days; however, all accrued sick leave is not a vested benefit and accordingly the Sheriff has not established any liability for accrued sick leave benefits.

G. Total Column on Combined 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.

H. Cash and Cash Equivalents

Cash includes amounts on hand and in demand deposits, interest-bearing demand deposits, and cash equivalents. Cash equivalents include amounts in government backed discount notes with original maturities of 90 days or less. Cash equivalents are held in safe keeping at a custodial bank in the Sheriff's name. Under state law, the Sheriff may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 1 - Summary of Significant Accounting Policies, Continued:

I. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

J. Fixed Assets

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the general fixed assets account group. General fixed assets provided by the **Sheriff** are recorded within 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.

K. Accounts Receivable

All receivables are reported at their gross value and, where appropriate, are reduced by the estimated portion that is expected to be uncollectible. At June 30, 1999, no allowance for uncollectible receivables was provided.

NOTE 2 - Cash and Cash Equivalents:

At June 30, 1999, the **Sheriff** has cash and cash equivalents (book balances) totaling \$3,321,529, as follows:

Cash on hand	\$ 330
Interest - bearing demand deposits	194,712
Cash equivalents - FHLMC discount note	528,035
Non interest-bearing demand deposits	<u>2,598,452</u>
Total	<u>\$3,321,529</u>

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 2 - Cash and Cash Equivalents:

Continued

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 has \$3,312,311 in deposits (collected bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$3,230,967 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

Even though the 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 3 - Schedule of Changes in General Fixed Assets:

Activity for general fixed assets which are capitalized by the Sheriff during the year ended June 30, 1999 are as follows:

<u>Description</u>	<u>General Fixed Assets July 1, 1998</u>	<u>Additions</u>	<u>Deletions</u>	<u>General Fixed Assets June 30, 1999</u>
Building improvements	\$ 29,810	\$ -0-	\$ -0-	\$ 29,810
Furniture and fixtures	339,716	917	-0-	340,633
Automobiles	192,849	44,080	(13,992)	222,937
Computer and data processing equipment	<u>750,175</u>	<u>5,538</u>	<u>-0-</u>	<u>755,713</u>
	<u>\$1,312,550</u>	<u>\$50,535</u>	<u>\$(13,992)</u>	<u>\$1,349,093</u>

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 4 - Pension Plans:

Plan Description

Substantially all employees of the Sheriff's office are members of the Louisiana Sheriffs Pension and Relief Fund, 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 18 and older 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 percent for each year if total service is at least 12 but less than 15 years, 2.75 percent for each year if total service is at least 15 but less than 20 years, and 3 percent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1980.) In any case, the retirement benefit cannot exceed 100 percent 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 Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 71220, or by calling (318) 362-3191.

ORLEANS PARISH CIVIL SHERIFF
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 4 - Pension Plans, Continued:

Plan Description, Continued

Funding Policy

Plan members are required by state statute to contribute 8.7 percent of their annual coverage salary and the Sheriff is required to contribute at an actuarial determined rate. The current rate is 5.0 percent 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 Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 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 Sheriff's contributions to the System for the years ended June 30, 1999, 1998, and 1997, were \$192,410, \$180,778 and \$184,194, respectively, equal to the required contributions for each year.

NOTE 5 - Contingency - Litigation:

The Sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the Sheriff, the outcome of these lawsuits will not have a material adverse effect on the financial statements and, accordingly, no provision for losses has been recorded for these lawsuits.

NOTE 6 - Risk Management

The Sheriff is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the Sheriff carries commercial insurance.

During the year ended June 30, 1999, employees of the Sheriff were covered under the Sheriff's medical self-insurance plan (the Plan). Health care claims were paid by a third party administrator acting on behalf of the Sheriff. The Sheriff was protected against unanticipated catastrophic individual or aggregate loss by excess loss coverage.

ORLEANS PARISH CIVIL SHERIFF
 NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

NOTE 6 - Risk Management, Continued

The Sheriff is also self-insured for workers' compensation benefits. At June 30, 1999, no expenditures were incurred or liabilities payable for workers' compensation claims.

There have been no significant reductions in coverage from the prior year and settlements have not exceeded coverage in the past three years.

An analysis of medical claims activities is presented as follows:

	<u>Beginning of Fiscal Year Liability</u>	<u>Current Year Claims and Changes in Estimates</u>	<u>Claims Payment</u>	<u>Balance at Fiscal Year End</u>
1998-99	\$-0-	\$519,917	\$426,005	\$93,912

INDEPENDENT AUDITORS' 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 Paul R. Valteau, Jr.
Orleans Parish Civil Sheriff

We have audited the general purpose financial statements of Orleans Parish Civil Sheriff (the Sheriff) as of and for the year ended June 30, 1999, and have issued our report thereon dated October 8, 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.

Compliance

As part of obtaining reasonable assurance about whether the Sheriff's general purpose 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 general purpose 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.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL
CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONTINUED)

Honorable Paul R. Valteau, Jr.
Orleans Parish Civil Sheriff

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

This report is intended solely for the use of management and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

Bruno & Tervalon

BRUNO & TERVALON
CERTIFIED PUBLIC ACCOUNTANTS

October 8, 1999

ORLEANS PARISH CIVIL SHERIFF
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 1999

I SUMMARY OF AUDITORS' RESULTS

- A. The type of report issued on the general purpose financial statements: **unqualified opinion.**
- B. Reportable conditions in internal control were disclosed by the audits of the general purpose financial statements: **no** material weaknesses: **no.**
- C. Noncompliance which is material to the general purpose financial statements: **no.**
- D. Reportable conditions in internal control over major programs: **not applicable** material weaknesses: **not applicable.**
- E. The type of report issued on compliance for major programs: **not applicable.**
- F. Any audit findings which are required to be reported under section 510(a) of OMB Circular A-133: **not applicable.**
- G. Major programs: **not applicable.**
- H. Dollar threshold used to distinguish between Type A and Type B programs: **not applicable.**
- I. Auditee qualified as a low-risk auditee under section 530 of OMB Circular A-133: **not applicable.**
- J. A management letter was issued: **no.**

II FINDINGS RELATING TO THE FINANCIAL STATEMENTS REPORTED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

No matters reported.

III FINDINGS AND QUESTIONED COSTS RELATED TO FEDERAL AWARDS

Not applicable.

ORLEANS PARISH CIVIL SHERIFF
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 1999

1. **INTERNAL CONTROL AND COMPLIANCE**
MATERIAL TO THE FINANCIAL STATEMENTS

No prior year comments reported.

2. **INTERNAL CONTROL AND COMPLIANCE**
MATERIAL TO FEDERAL AWARDS

Not applicable.

3. **MANAGEMENT LETTER**

No prior year comments reported.