

SUPPLEMENTAL INFORMATION

and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of noncompliance may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods 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.

For the purpose of this report, we have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs in the following categories:

Accounting Applications

Receivable/revenues
Purchases/disbursements
Equipment
Payroll

Administrative Controls

General Requirements

Political activity
Civil rights
Federal financial reports
Allowable costs/cost principles
Administrative requirements
Drug-free Workplace Act
Cash Management

Specific Requirements

Types of services allowed
or not allowed

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, the Evangeline Parish Sheriff had no major federal financial assistance programs and expended 87 percent of its total federal financial assistance under the following nonmajor federal financial assistance program for the year ended June 30, 1996:

Multi-jurisdictional Task Force

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned nonmajor programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad D. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Birm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

INDEPENDENT AUDITORS REPORT ON THE INTERNAL CONTROL STRUCTURE USED IN ADMINISTERING FEDERAL FINANCIAL ASSISTANCE PROGRAMS

125 Rue Beauregard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff for the year ended June 30, 1996, and have issued our report thereon dated October 8, 1996.

We conducted our audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States and Office of Management and Budget (OMB) Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the year ended June 30, 1996, we considered the internal control structure of the Evangeline Parish Sheriff in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements of the Evangeline Parish Sheriff and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated October 8, 1996.

The Evangeline Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, 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,

Recommendation:

According to Article VII Section 8 and Article VI Section 33 of the Louisiana Constitution and LSA-R.S. 47:1803-4, the Sheriff is required to obtain approval from the State Bond Commission for any indebtedness issued in excess of ninety days.

Response:

The Sheriff has agreed to obtain approval from the State Bond Commission on all indebtedness issued in excess of ninety days.

Public Bid Law

Finding:

The Evangeline Parish Sheriff did not comply with certain provisions of the public bid law, LSA-RS Title 38:2212, when purchases of equipment which exceeded \$10,000 were made without advertising for bids.

Recommendation:

According to LSA-RS Title 38:2212 all purchases of materials or supplies exceeding the sum of \$10,000 to be paid out of public funds shall be advertised and let by contract to the lowest responsible bidder who had bid according to the contract, plans and specifications as advertised. The Sheriff should implement procedures to ensure compliance with all provisions of the Public Bid Law.

Response:

Procedures will be developed and implemented to ensure all purchases are made in accordance with the Public Bid Law when applicable.

We considered these instances of noncompliance in forming our opinion on whether Evangeline Parish Sheriff's general purpose financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated October 8, 1996 on those general purpose financial statements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
October 8, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

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

125 Rue Beauregard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 8, 1996.

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 provisions of the Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

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

The results of our tests disclosed the following instances of noncompliance that are required to be reported herein under Government Auditing Standards for which the ultimate resolution cannot presently be determined. Accordingly, no provision for any liability that may result has been recognized in the Evangeline Parish Sheriff's 1996 general purpose financial statements.

Approval from State Bond Commission

Finding:

The Evangeline Parish Sheriff did not obtain approval from the State Bond Commission regarding an Insurance Financing Agreement with terms in excess of ninety days.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, we believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation that we have reported to the management of the Evangeline Parish Sheriff in a separate letter dated October 8, 1996.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
October 8, 1996

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

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

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 8, 1996.

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 provisions of the Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 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 Evangeline Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods 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 general purpose financial statements of the Evangeline Parish Sheriff, for the year ended June 30, 1996, 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 general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

125 Rue Beaugard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

INTERNAL CONTROL, COMPLIANCE

AND

OTHER INFORMATION

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Agency Funds

Statement of Changes in Assets and Liabilities
 Year Ended June 30, 1996
 With Comparative Amounts for Year Ended June 30, 1995

	1996					1995 Totals
	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	
Balances, beginning of year	\$ 22,796	\$ 128,204	\$ 14,497	\$ 26,515	\$ -	\$ 192,012
Additions:						
Deposits -						
Sheriff's sales, suits, and seizures	270,147	-	-	-	-	270,147
Garnishments	21,115	-	-	-	-	21,115
Bonds	-	-	106,991	-	-	106,991
Feeding and keeping prisoners	-	-	-	-	2,420,187	2,420,187
Other deposits	58,192	-	26,437	229,473	-	314,102
Interest earned	-	-	345	591	-	936
Fines	-	-	-	156,184	-	156,184
Court costs	-	-	7,074	40,257	-	47,331
Taxes, fees, etc., paid to tax collector	-	-	-	-	-	-
Total additions	<u>349,454</u>	<u>6,148,641</u>	<u>140,847</u>	<u>426,505</u>	<u>2,420,187</u>	<u>6,148,641</u>
Total	<u>372,250</u>	<u>6,276,845</u>	<u>155,344</u>	<u>453,020</u>	<u>2,420,187</u>	<u>9,677,646</u>
Reductions:						
Taxes, fees, etc., distributed to taxing bodies and others	-	6,025,857	-	-	-	6,025,857
Deposits settled to -						
Sheriff's General Fund and Clerk of Court	114,705	-	-	123,844	1,792	253,960
Police jury	-	-	-	162,247	-	162,247
District attorney expense fund	-	-	-	36,687	-	36,687
Indigent defender board	-	-	-	36,710	-	36,710
Refunds	-	-	200	295	-	495
Crime lab	-	-	-	19,600	-	19,600
Cash bond - out of parish	-	-	7,944	-	-	7,944
Fines	-	-	107,942	5,521	-	113,463
Appraisers fees	5,130	-	-	-	-	5,130
Wrecker and storage	8,124	-	-	-	-	8,124
Curator fees	1,661	-	-	-	-	1,661
Other settlements	218,245	-	26,821	47,297	2,418,395	2,710,758
Total reductions	<u>347,865</u>	<u>6,025,857</u>	<u>142,907</u>	<u>432,201</u>	<u>2,420,187</u>	<u>9,369,017</u>
Balances, end of year	\$ 24,385	\$ 250,988	\$ 12,437	\$ 20,819	\$ -	\$ 308,629

EVANGELINE PARISH SHERIFF
 Ville Platte, Louisiana
 Fiduciary Fund Type - Agency Funds

Combining Balance Sheet
 June 30, 1996
 With Comparative Totals for June 30, 1995

	Sheriff's Fund	Tax Collector Fund	Bond Fund	Fines Fund	Prisoner Maintenance Fund	Totals 1996	1995
ASSETS							
Cash	\$ 24,385	\$ -	\$ -	\$ -	\$ -	\$ 24,385	\$ 49,311
Interest-bearing deposits	<u>-</u>	<u>250,988</u>	<u>12,437</u>	<u>20,819</u>	<u>-</u>	<u>284,244</u>	<u>142,701</u>
Total assets	<u>\$ 24,385</u>	<u>\$ 250,988</u>	<u>\$ 12,437</u>	<u>\$ 20,819</u>	<u>\$ -</u>	<u>\$ 308,629</u>	<u>\$ 192,012</u>
LIABILITIES							
Due to General Fund	\$ 6,369	\$ 1,490	\$ -	\$ 7,563	\$ -	\$ 15,422	\$ 16,096
Due to taxing bodies and others	<u>18,016</u>	<u>249,498</u>	<u>12,437</u>	<u>13,256</u>	<u>-</u>	<u>293,207</u>	<u>175,916</u>
Total liabilities	<u>\$ 24,385</u>	<u>\$ 250,988</u>	<u>\$ 12,437</u>	<u>\$ 20,819</u>	<u>\$ -</u>	<u>\$ 308,629</u>	<u>\$ 192,012</u>

FIDUCIARY FUND TYPE - AGENCY FUNDS

Sheriff's Fund - To account for funds held in connection with civil suits, sheriff's sales, and garnishments and payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

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 is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Bond Fund - Used as a depository for the collection of cash bonds. Upon order of the district court, these funds are either refunded to the litigant or distributed to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

Prisoner Maintenance Fund - To account for the collection and payment of prisoner maintenance revenue as per the agreement entered into between the Evangeline Parish Law Enforcement District and Louisiana Corrections Services, Inc.

Fine Fund - To account for the collection of fines, restitutions, court costs, and other fees and the subsequent payment of those collections to the Sheriff's General Fund, the police jury, the clerk of court, and other recipients in accordance with applicable laws.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
Year Ended June 30, 1996
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Current:				
Public safety -				
Personal services and related benefits:				
Sheriff salary	\$ 45,000	\$ 45,000	\$ -	\$ 45,000
Deputies salaries	700,000	672,413	27,587	603,926
Pension and payroll taxes	52,500	58,143	(5,643)	47,630
Sheriff's expense allowance	4,500	4,500	-	4,500
Total personal service and related benefits	<u>802,000</u>	<u>780,056</u>	<u>21,944</u>	<u>701,056</u>
Operating services:				
Hospitalization insurance	150,000	203,636	(53,636)	167,724
Auto insurance	24,000	23,641	359	24,034
Other liability insurance	68,000	40,797	27,203	41,689
Total operating services	<u>242,000</u>	<u>268,074</u>	<u>(26,074)</u>	<u>233,447</u>
Operations and maintenance:				
Auto fuel and oil	50,000	53,321	(3,321)	46,966
Auto maintenance	30,000	18,635	11,365	16,369
Operating expenses	65,500	74,927	(9,427)	108,552
Materials and supplies	109,500	124,368	(14,868)	100,199
Prisoner medical	20,000	14,675	5,325	17,903
Prisoner feeding and maintenance	75,000	82,313	(7,313)	75,562
Travel	5,500	2,031	3,469	1,215
Criminal investigation expense	2,000	605	1,395	-
Total operations and maintenance	<u>357,500</u>	<u>370,875</u>	<u>(13,375)</u>	<u>366,766</u>
Debt service:				
Principal	68,750	74,569	(5,819)	76,611
Interest	4,000	3,541	459	8,206
Total debt service	<u>72,750</u>	<u>78,110</u>	<u>(5,360)</u>	<u>84,817</u>
Capital outlay:				
Autos	35,000	46,350	(11,350)	10,418
Equipment	15,000	25,742	(10,742)	49,624
Total capital outlay	<u>50,000</u>	<u>72,092</u>	<u>(22,092)</u>	<u>60,042</u>
Total expenditures	<u>\$1,524,250</u>	<u>\$1,569,207</u>	<u>\$(44,957)</u>	<u>\$1,446,128</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash	\$ 30,445	\$ 24,549
Interest-bearing deposits	176,231	315,446
Receivables:		
Due from other governmental units	240,949	228,724
Due from other funds	15,422	16,096
Other	<u>62,750</u>	<u>6,638</u>
 Total assets	 <u>\$525,797</u>	 <u>\$591,453</u>
LIABILITIES AND FUND BALANCE		
Liabilities:		
Accounts payable	\$222,107	\$204,465
Other accrued liabilities	35,597	56,453
Due to defendants	9,261	7,123
Interest payable	-	1,989
Insurance claims payable	<u>67,801</u>	<u>47,237</u>
Total liabilities	334,766	317,267
 Fund balance:		
Unreserved, undesignated	<u>191,031</u>	<u>274,186</u>
 Total liabilities and fund balance	 <u>\$525,797</u>	 <u>\$591,453</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

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, serving subpoenas, et cetera.

As the chief law enforcement officer of the parish, the Sheriff is responsible for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, the Sheriff, when requested, 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, state revenue sharing funds and sportsmen's licenses.

The accounting and reporting policies of the Evangeline Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, account groups, activities, et cetera, that are controlled by the Sheriff as an independently elected parish official. The Sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the Sheriff's office that are paid or provided by the parish police jury as required by Louisiana law, the Sheriff is financially independent. Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises no oversight responsibility, such

SCHEDULES OF INDIVIDUAL FUNDS

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of Evangeline Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for and pension fund contributions.

Ad valorem taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1996, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.47 mills on property with assessed valuations totaling \$88,757,221.

Total law enforcement taxes levied during 1996 were \$485,502. There were \$1,490 of taxes receivable in the General Fund at June 30, 1996.

(4) Due From Other Governmental Units

Amounts due from other governmental units at June 30, 1996, consist of the following:

Louisiana Department of Public Safety and Corrections	\$216,468
Louisiana Commission on Law Enforcement	12,109
Evangeline Parish Police Jury	8,823
State Department of the Treasury	<u>3,549</u>
	<u>\$240,949</u>

(5) Interfund Receivables - Payables

Amounts due to/from other funds at June 30, 1996, consist of the following:

Fund	<u>Interfund Receivables</u>	<u>Interfund Payables</u>
General Fund	\$15,422	\$ -
Agency Funds -		
Tax Collector Fund	-	1,490
Fine Fund	-	7,563
Sheriff's Fund	<u>-</u>	<u>6,369</u>
	<u>\$15,422</u>	<u>\$15,422</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(14) Expenditures of the Sheriff's Office Paid by the Parish Police Jury

The Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse, as required by statute, is paid by the Evangeline Parish Police Jury. These expenditures are not included in the accompanying financial statements.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(12) Litigation and Claims

The Sheriff is the defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the administration, the outcome of these lawsuits will not have a material adverse effect on the accompanying general purpose financial statements. During fiscal year June 30, 1994 a judgment was rendered against the Sheriff's General Fund in the amount of \$11,461 and is still unpaid and recorded in the General Long-Term Debt Account Group at June 30, 1996.

(13) Risk Management - Group Self-Insurance Hospitalization

The Sheriff established a self-insurance health plan to account for and finance its uninsured risk of loss which is administered by Consolidated Health Plans, Inc. Under this plan, the Fidelity Security Life Insurance Co. agreed to reimburse the Sheriff for specific incurred claims related to any one covered employee or dependent which exceeds the retention by the Sheriff which is \$119,300. Fidelity Security Life Insurance Co. also agreed to reimburse the Sheriff for aggregate incurred claims during the period of insurance, less any amounts paid in respect to the specific incurred claims, which exceeds the greater of \$119,300 or the total of monthly payments by the Sheriff which is calculated based on the number of employees covered multiplied by \$440 for family coverage and \$196 for single coverage.

Below is a reconciliation of claims liabilities for the two years ended June 30, 1996. The Sheriff does not currently discount its claim liabilities.

Claims liability, June 30, 1994	\$ 29,736
Self-funded claims incurred	103,417
Self-funded claims paid	<u>85,916</u>
Claims liability, June 30, 1995	47,237
Self funded claims incurred	278,519
Self-funded claims paid	<u>257,955</u>
Claims liability, June 30, 1996	\$ 67,801

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

	<u>Bond Fund</u>	<u>Fine Fund</u>	<u>Total</u>
Balances, June 30, 1995	\$ 14,497	\$ 26,515	\$ 192,012
Additions	140,847	426,505	9,485,634
Reductions	142,907	432,201	9,369,017
Balances, June 30, 1996	\$ 12,437	\$ 20,819	\$ 308,629

(10) Changes in General Long-Term Obligations

The following is a summary of the long-term debt transactions for the year ended June 30, 1996:

	<u>Judgement Claims Payable</u>	<u>Capital Lease Payable</u>	<u>Certificate of Indebtedness</u>	<u>Total</u>
Payable at June 30, 1995	\$11,461	\$25,247	\$68,750	\$105,458
Deductions	-	5,819	68,750	74,569
Payable at June 30, 1996	\$11,461	\$19,428	\$ -	\$ 30,889

(11) Leases

Capital Lease -

The Sheriff is obligated under one capital lease for assets valued at \$29,900 at June 30, 1996. The leased asset and related obligation is accounted for in the general fixed assets account group and the general long-term obligations account group, respectively. The following is a schedule of future minimum lease payments under the capital lease and present value of the net minimum lease payments as of June 30, 1996:

<u>Fiscal Year</u>	<u>Lease Payments</u>
1997	\$ 6,947
1998	6,947
1999	6,947
2000	580
Total minimum lease payments	21,421
Less: Amount representing interest	1,993
Present value of net minimum lease payments	\$19,428

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

the State of Louisiana. The Sheriffs' Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriffs' Pension and Relief Fund, P.O. Box 3163, Monroe, Louisiana 71210-3136.

Funding Policy. Plan members are required to contribute 8.7% of their annual covered salary and the Evangeline Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0% of annual covered payroll. The contribution requirements of plan members and the Evangeline Parish Sheriff are established and may be amended by the Sheriffs' Pension and Relief Fund. The Evangeline Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1996, 1995, and 1994 were \$31,411, \$23,412 and \$22,865, respectively.

(8) Postretirement Health Care and Life Insurance Benefits

The Sheriff provides certain continuing health care and life insurance benefits for its retired employees. Substantially all of the Sheriff's employees become eligible for those benefits if they reach normal retirement age while working for the Sheriff. Those benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid by the Sheriff. The Sheriff's costs of providing retiree health care and life insurance benefits are recognized as expenditures when the monthly premiums are paid. For the year ended June 30, 1996 the costs of retiree benefits totaled \$3,937.

(9) Changes in Agency Fund Balances

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

	Prisoner Maintenance Fund	Sheriff's Fund	Tax Collector Fund
	<u> </u>	<u> </u>	<u> </u>
Balances, June 30, 1995	\$ -	\$ 22,796	\$ 128,204
Additions	2,420,187	349,454	6,148,641
Reductions	<u>2,420,187</u>	<u>347,865</u>	<u>6,025,857</u>
Balances, June 30, 1996	<u>\$ -</u>	<u>\$ 24,385</u>	<u>\$ 250,988</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

(6) Changes in General Fixed Assets

A summary of changes in general fixed assets follows:

	<u>Vehicles</u>	<u>Office Furniture and Equipment</u>	<u>Total General Fixed Assets</u>
Balance, June 30, 1995	\$ 76,823	\$132,212	\$209,035
Additions	46,350	25,742	72,092
Deletions	<u>4,275</u>	<u>-</u>	<u>4,275</u>
Balance, June 30, 1996	<u>\$118,898</u>	<u>\$157,954</u>	<u>\$276,852</u>

(7) Retirement Commitments

All employees are members of one of the following retirement systems:

Federal Social Security System
Louisiana Sheriffs' Pension and Relief Fund

Pertinent information relative to each plan follows:

A. Federal Social Security System

All employees who are not eligible to participate in the Louisiana Sheriffs' Pension and Relief Fund are members of the Federal Social Security System. The Sheriff and its employees contribute a percentage of each employee's compensation to the System (7.65 percent contributed by the Sheriff; 7.65 percent by the employee). The Sheriff's contribution during the year ended June 30, 1996, amounted to \$16,848.

B. Louisiana Sheriffs' Pension and Relief Fund

Plan Description. The Evangeline Parish Sheriff contributes to the Sheriff's Pension and Relief Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Relief Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2171 to provide retirement, disability and survivor benefits to sheriff and deputy sheriff members throughout

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Demand deposits and cash on hand	\$ 54,830
Money market accounts	<u>460,475</u>
Total	<u>\$515,305</u>

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 bank. 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. Deposit balances (bank balances) at June 30, 1996, are secured as follows:

Bank balances	\$776,513
Federal deposit insurance	\$200,000
Pledged securities (category 3)	<u>637,996</u>
Total secured deposits	<u>\$837,996</u>
Excess of secured deposits over bank balances	<u>\$ 61,483</u>

Pledged securities in Category 3 include uninsured or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 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.

(3) Ad Valorem Taxes

The Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

6. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Sheriff. Such amendments were not material in relation to the original appropriations.

F. Interest-Bearing Deposits

Interest-bearing deposits are stated at cost, which approximates market.

G. Interfund Receivables/Payables

During the course of operations, numerous transactions occur between individual funds for goods provided or services rendered. These receivables and payables are classified as due from other funds or due to other funds on the balance sheet.

H. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are valued at the lower of costs (first-in, first-out) or market and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

I. Vacation and Sick Leave

Six days vacation leave are earned after one complete year of work. Twelve days vacation are earned per year after completing two years of service. For employees having worked one to three years of service, twelve days of sick leave per year are allowed. After the fourth year of service, fifteen days of sick leave per year are allowed. Employees are not paid for accrued but unused leave upon leaving the employment of the Sheriff's office. There are no accumulated and vested vacation and sick leave benefits at June 30, 1996, which require disclosure to conform with generally accepted accounting principles.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

Intergovernmental revenues and fees, charges and commissions for services are recorded when the Sheriff is entitled to the funds.

Substantially all other revenues are recorded when received.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred, except that principal on general long-term obligations is recognized when due. Purchases of various operating supplies are regarded as expenditures at the time purchased.

Other Financing Sources

General Fixed Assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition.

Proceeds from long-term loans are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

The Sheriff follows these procedures in establishing the budgetary data reflected in the financial statements:

1. The chief administrative deputy prepares a proposed budget and submits it to the Sheriff for the fiscal year no later than fifteen days prior to the beginning of each fiscal year.
2. A summary of the proposed budget is published and the public is notified that the proposed budget is available for public inspection.
3. A public hearing is held on the proposed budget at least ten days after publication of the call for a hearing.
4. The budget is legally adopted prior to the commencement of the fiscal year for which the budget is being adopted.
5. All budgetary appropriations lapse at the end of each fiscal year.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for as capital outlay expenditures in the statement of revenues, expenditures, and changes in fund balance in the General Fund. General fixed assets provided by the police jury are not recorded within the general fixed asset account group. No depreciation has been provided on general fixed assets.

All purchased fixed assets are stated at historical cost or estimated historical costs if actual historical cost is not available. Donated fixed assets are stated at their estimated fair market value on the date donated. Estimated amounts are immaterial in relation to total fixed assets.

Long-term obligations expected to be financed from governmental funds are accounted for in the general long-term obligations account group, not in the General Fund.

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.

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. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, become due on November 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January, and February of the fiscal year.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish Sheriff.

B. Fund Accounting

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in these 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 financial statements are described as follows:

Governmental Fund -

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 state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Fiduciary Funds -

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.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

125 Rue Beauregard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1996, and have issued our report thereon dated October 8, 1996.

In connection with our audit of the general purpose financial statements of the Evangeline Parish Sheriff and with our consideration of the Evangeline Parish Sheriff's internal control structure used to administer federal financial assistance programs, as required by the Office of Management and Budget Circular A-128, Audits of State and Local Governments, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Evangeline Parish Sheriff's compliance with this requirement. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirement listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Evangeline Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of our procedures did not disclose any immaterial instances of noncompliance with those requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 8, 1996

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

GENERAL FUND

To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH THE GENERAL REQUIREMENTS APPLICABLE TO FEDERAL FINANCIAL ASSISTANCE PROGRAMS

125 Rue Beaugard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff, as of and for the two years ended June 30, 1996, and have issued our report thereon dated October 8, 1996.

We have applied procedures to test the Evangeline Parish Sheriff's compliance with the following requirements applicable to its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996:

General Requirements

Political activity
Civil rights
Cash management
Federal financial reports
Allowable costs/cost principles
Administrative requirements
Drug-free Workplace Act

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's Compliance Supplement for Single Audits of State and Local Governments. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Evangeline Parish Sheriff's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow the general requirements that caused us to conclude that the misstatements resulting from those failures are material to the financial statements. The results of our tests of compliance disclosed material instances of noncompliance that are described in the accompanying Schedule of Findings and Questioned Costs.

We considered these material instances of noncompliance in forming our opinion on whether the Evangeline Parish Sheriff's 1996 general purpose financial statements are presented fairly, in all material respects, in conformity with generally

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended June 30, 1996

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Receipts or Revenue Recognized	Disbursements/ Expenditures
<u>U. S. Department of Justice:</u>			
Passed-through -			
Louisiana Commission on Law Enforcement:			
Multijurisdictional Task Force	16.579	\$28,338	\$28,338
Drug Abuse Resistance Education	16.579	<u>2,135</u>	<u>2,135</u>
		30,473	30,473
<u>U. S. Department of Agriculture:</u>			
Direct Program -			
Food Distribution	10.550	<u>2,034</u>	<u>2,034</u>
Total federal financial assistance		<u>\$32,507</u>	<u>\$32,507</u>

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balance -
Budget (GAAP Basis) and Actual
Governmental Fund Type - General Fund
Year Ended June 30, 1996
With Comparative Actual Amounts for Year Ended June 30, 1995

	1996		Variance - Favorable (Unfavorable)	1995 Actual
	Budget	Actual		
Revenues:				
Ad valorem taxes	\$ 460,000	\$ 476,176	\$ 16,176	\$ 454,018
Intergovernmental revenues -				
State grants	-	25,669	25,669	6,003
Federal grants	16,800	32,507	15,707	23,353
State revenue sharing (net)	68,800	68,912	112	68,806
State supplemental pay	33,800	31,070	(2,730)	32,425
Parish appropriations	-	39,483	39,483	38,963
Fees, charges, and commissions for services -				
Civil and criminal fees	240,000	227,148	(12,852)	226,450
Court attendance	7,300	16,785	9,485	17,133
Transporting prisoners	8,700	4,369	(4,331)	8,433
Feeding and keeping prisoners	358,900	444,158	85,258	449,992
Administrative fees - Basile Prison	76,667	76,655	(12)	36,667
Miscellaneous	83,700	43,120	(40,580)	60,410
Total revenues	<u>1,354,667</u>	<u>1,486,052</u>	<u>131,385</u>	<u>1,422,653</u>
Expenditures:				
Current -				
Public safety:				
Personal services and related benefits	802,000	780,056	21,944	701,056
Operating services	242,000	268,074	(26,074)	233,447
Operation and maintenance	357,500	370,875	(13,375)	366,766
Debt service	72,750	78,110	(5,360)	84,817
Capital outlay	50,000	72,092	(22,092)	60,042
Total expenditures	<u>1,524,250</u>	<u>1,569,207</u>	<u>(44,957)</u>	<u>1,446,128</u>
Deficiency of revenues over expenditures	(169,583)	(83,155)	86,428	(23,475)
Other financing sources:				
Proceeds from capital lease	-	-	-	29,900
Excess (deficiency) of revenues and other financing sources over expenditures	(169,583)	(83,155)	86,428	6,425
Fund balance, beginning	<u>274,186</u>	<u>274,186</u>	-	<u>267,761</u>
Fund balance, ending	\$ 104,603 =====	\$ 191,031 =====	\$ 86,428 =====	\$ 274,186 =====

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Notes to Financial Statements (Continued)

J. Fund Equity

Reserves represent those portions of fund equity not available for expenditures or legally segregated for a specific future use. Designations represent tentative plans for future use of financial resources.

K. Encumbrances

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of monies are recorded in order to reserve that portion of the applicable appropriation, is not employed by the Sheriff as an extension of formal budgetary integration in the funds.

L. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Sheriff's financial position and results of operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

M. Total Columns on Combined Statements - Overview

Total columns on the Combined Statements - Overview are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

(2) Cash and Interest-Bearing Deposits

Under state law, the Sheriff 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 Sheriff 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, 1996, the Sheriff has cash and cash equivalents (book balances) totaling \$515,305, as follows:

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Schedule of Findings and Questioned Costs
June 30, 1996

	<u>Questioned Costs</u>
<u>CURRENT YEAR FINDING:</u>	
<u>U.S. Department of Justice:</u>	
1. Passed-through - Louisiana Commission on Law Enforcement Multi-jurisdictional Task Force CFDA No. 16.579 Subgrant # 95-B4-b.02-0E24	
Finding:	
A review of selected request for funds reports submitted during the year ended June 30, 1996 revealed the following:	
A. Equipment purchases requested for reimbursement on the report submitted November 15, 1995 were not made in accordance with certain provisions of LSA-RS Title 38:2212, Public Bid Law. Also, funds received as a result of this request on November 16, 1995 and December 20, 1995 were not disbursed until January 23, 1996.	\$11,704
B. Equipment purchases requested for reimbursement on the report submitted March 7, 1996 were not made in accordance with certain provisions of LSA-RS Title 38:2212, Public Bid Law. Also, funds received as a result of this request on April 18, 1996 were not disbursed until July 10, 1996.	11,849
Recommendation:	
The Sheriff should develop and implement procedures to ensure all purchases are made in accordance with the applicable Public Bid Laws. Also, the disbursement of federal funds received should be made in a timely manner, preferably within three working days of receipt.	
Response:	
We concur with the auditor's recommendations and will implement procedures to prevent a reoccurrence.	
Total Questioned Costs	<u>\$23,553</u>

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

INDEPENDENT AUDITOR'S REPORT ON SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

125 Rue Beauregard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Magret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the general purpose financial statements of the Evangeline Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 8, 1996. These general purpose financial statements are the responsibility of the Evangeline Parish Sheriff. 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, Government Auditing Standards, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 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 provides a reasonable basis for our opinion.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Evangeline Parish Sheriff, taken as a whole. The accompanying Schedule of Federal Financial Assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
October 8, 1996

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

accepted accounting principles, and this report does not affect our report dated October 8, 1996, on those financial statements.

Except as described above, the results of our procedures to determine compliance indicate that, with respect to the items tested, the Evangeline Parish Sheriff, complied, in all material respects, with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that the Evangeline Parish Sheriff, had not complied, in all material respects, with those requirements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 8, 1996

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgement, could adversely affect the Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Inadequate Segregation of Accounting Functions

Finding:

Due to the small number of accounting employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based on the size of the administrative office and the cost-benefit of additional accounting personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure policies and procedures used in administering federal financial assistance would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness.

We also noted other matters involving the internal control structure and its operation other matters involving the internal control structure and its operation that we have reported to the Evangeline Parish Sheriff in a separate letter dated October 8, 1996.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
October 8, 1996

3084

RECEIVED
LEGISLATIVE DIRECTOR
DECEMBER 11 AM 8:51

**OFFICIAL
FILE COPY**

DO NOT SEND OUT

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

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Financial Report

Year Ended June 30, 1996

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 ~~DEC 18 1996~~

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

125 RUE BEAUREGARD
P.O. BOX 2517
LAFAYETTE, LOUISIANA 70502
(318) 232-3312
FAX (318) 237-3614

RECEIVED
10/11/95 11:08:51

Offices

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pera Megret
Abbeville, LA 70510
(318) 893-5470

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED
Eugene H. Darnall, CPA 1990

MANAGEMENT LETTER

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have completed our audit of the financial statements of the Evangeline Parish Sheriff for the year ended June 30, 1996, and submit the following suggestions for your information and consideration in improving the efficiency and effectiveness of the operations of the Sheriff's office.

1. All purchase orders should be signed/approved by the appropriate individuals.
2. The bonds outstanding list should be reconciled to the general ledger cash account on a monthly basis.
3. The "computerized holding report" for the civil fund should be reconciled to the general ledger cash account on a monthly basis.

In conclusion, we would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing any of our suggestions, please feel free to contact us.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
October 8, 1995

MEMBER OF
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
SOCIETY OF LOUISIANA
CERTIFIED PUBLIC ACCOUNTANTS

TABLE OF CONTENTS

	Page
Independent Auditor's Report	1-2
 GENERAL PURPOSE FINANCIAL STATEMENTS (COMBINED STATEMENTS - OVERVIEW)	
Combined balance sheet - all fund types and account groups	4
Statement of revenues, expenditures, and changes in fund balance - budget (GAAP basis) and actual - Governmental Fund Type - General Fund	5
Notes to financial statements	6-18
 SUPPLEMENTAL INFORMATION	
 SCHEDULES OF INDIVIDUAL FUNDS	
General Fund:	
Comparative balance sheet	22
Statement of expenditures compared to budget (GAAP basis)	23
Fiduciary Fund Type - Agency funds:	
Combining balance sheet	25
Statement of changes in assets and liabilities	26
 INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION	
Independent Auditor's Report on the Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	28-29
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with <u>Government Auditing Standards</u>	30-31
Independent Auditor's Report on the Internal Control Structure Used in Administering Federal Financial Assistance Programs	32-34
Independent Auditor's Report on Compliance with the General Requirements Applicable to Federal Financial Assistance Programs	35-36
Independent Auditor's Report on Compliance with Specific Requirements Applicable to Nonmajor Federal Financial Assistance Program Transactions	37

Independent Auditor's Report on Schedule of Federal Financial Assistance	38
Schedule of federal financial assistance	39
Schedule of findings and questioned costs	40
Prior Year Audit Finding	41

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

(A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS)

Offices

E. Larry Sikes, CPA
C. Burton Kolder, CPA
Danny P. Frederick, CPA
Chris Rainey, CPA
Clayton E. Darnall, CPA
Eugene H. Darnall, III, CPA
Russell F. Champagne, CPA
Victor R. Slaven, CPA
Conrad O. Chapman, CPA

RETIRED

Eugene H. Darnall, CPA 1990

Lloyd F. Dore, Jr. CPA
Paula D. Bihm, CPA
Christine L. Cousin, CPA
Stephanie M. Higginbotham, CPA
Kathleen T. Darnall, CPA
Jennifer S. Ziegler, CPA
P. Troy Courville, CPA
Stephen R. Dischler, MBA, CPA

INDEPENDENT AUDITOR'S REPORT

125 Rue Beauregard
Lafayette, LA 70508
(318) 232-3312

1201 Brashear Avenue
Suite 301
Morgan City, LA 70380
(504) 384-6264

408 W. Cotton Street
Ville Platte, LA 70586
(318) 363-2792

113 East Bridge Street
Breaux Bridge, LA 70517
(318) 332-4020

404 Pere Megret
Abbeville, LA 70510
(318) 893-5470

1231 E. Laurel Avenue
Eunice, LA 70535
(318) 457-4146

2011 MacArthur Drive
Building 1
Alexandria, LA 71301
(318) 445-5564

The Honorable Wayne Morein
Evangeline Parish Sheriff
Ville Platte, Louisiana

We have audited the accompanying general purpose financial statements of the Evangeline Parish Sheriff, as of and for the year ended June 30, 1996, as listed in the table of contents. These general purpose financial statements are the responsibility of the Evangeline Parish Sheriff. 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; Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget Circular A-128, Audits of State and Local Governments. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit 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 Evangeline Parish Sheriff, as of June 30, 1996, and the results of its operations for the year then ended, in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 8, 1996 on our consideration of the Evangeline Parish Sheriff's internal control structure and a report dated October 8, 1996 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the

general purpose financial statements of the Evangeline Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

The financial information for the preceding year which is included for comparative purposes was taken from the financial report for that year in which we expressed an unqualified opinion on the general purpose financial statements.

Darnall, Sikes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Ville Platte, Louisiana
October 8, 1996

**GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)**

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Combined Balance Sheet - All Fund Types and Account Groups
June 30, 1996

	Governmental Fund Type <u>General Fund</u>	Fiduciary Fund Type Agency Funds	Account Groups		Totals (Memorandum Only)	
			General Fixed Assets	General Long-Term Obligations	1996	1995
ASSETS AND OTHER DEBITS						
Cash	\$ 30,445	\$ 24,385	\$ -	\$ -	\$ 54,830	\$ 73,860
Interest-bearing deposits	176,231	284,244	-	-	460,475	458,147
Receivables -						
Due from other governmental units	240,949	-	-	-	240,949	228,724
Due from other funds	15,422	-	-	-	15,422	16,096
Others	62,750	-	-	-	62,750	6,638
Vehicles	-	-	118,898	-	118,898	76,823
Office furniture and equipment	-	-	157,954	-	157,954	132,212
Amount to be provided for retirement of general long-term obligations	-	-	-	30,889	30,889	105,458
Total assets and other debits	\$525,797 =====	\$308,629 =====	\$276,852 =====	\$30,889 =====	\$1,142,167 =====	\$1,097,958 =====
LIABILITIES, EQUITY AND OTHER CREDITS						
Liabilities:						
Accounts payable	\$222,107	\$ -	\$ -	\$ -	\$ 222,107	\$ 204,465
Other accrued liabilities	35,597	-	-	-	35,597	56,453
Due to taxing bodies and others	9,261	293,207	-	-	302,468	183,039
Due to other funds	-	15,422	-	-	15,422	16,096
Interest payable	-	-	-	-	-	1,989
Insurance claims payable	67,801	-	-	-	67,801	47,237
Certificate of indebtedness	-	-	-	-	-	68,750
Capital lease payable	-	-	-	19,428	19,428	25,247
Judgement claims payable	-	-	-	11,461	11,461	11,461
Total liabilities	334,766	308,629	-	30,889	674,284	614,737
Equity and other credits:						
Investment in General Fixed Assets	-	-	276,852	-	276,852	209,035
Fund balance -						
Unreserved, undesignated	191,031	-	-	-	191,031	274,186
Total fund equity	191,031	-	276,852	-	467,883	483,221
Total liabilities, equity and other credits	\$525,797 =====	\$308,629 =====	\$276,852 =====	\$30,889 =====	\$1,142,167 =====	\$1,097,958 =====

The accompanying notes are an integral part of this statement.

EVANGELINE PARISH SHERIFF
Ville Platte, Louisiana

Prior Year Audit Finding
June 30, 1996

During the audit of the June 30, 1995 general purpose financial statements, one internal control finding was mentioned. The following listing indicates the June 30, 1995 finding and/or comment and status as of June 30, 1996.

<u>Finding</u>	<u>Status at June 30, 1996</u>
Internal Control Finding - Due to the small number of employees, the sheriff did not have adequate segregation of functions within the accounting system.	Based the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties. This finding is again mentioned at June 30, 1996.