

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS





Postlethwaite & Netterville

A Professional Accounting Corporation
CERTIFIED PUBLIC ACCOUNTANTS

108 MEMORIAL DRIVE • POST OFFICE BOX 1190 • DONALDSONVILLE, LOUISIANA 70346 • TELEPHONE (504) 473-4179 • FAX (504) 473-7204

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Harold L. Tridico
Ascension Parish Sheriff and
Ex-Officio Parish Tax Collector
Donaldsonville, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Ascension Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

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

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

Postlethwaite & Netterville

Donaldsonville, Louisiana
September 26, 1996



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**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE
BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Harold L. Tridico
Ascension Parish Sheriff and
Ex-Officio Parish Tax Collector
Donaldsonville, Louisiana

We have audited the financial statements of the Tax Collector Agency Fund of the Ascension Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated September 26, 1996.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The management of the Tax Collector Agency Fund, 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 financial statements using the cash basis of accounting. 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.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana
TAX COLLECTOR AGENCY FUND

NOTES TO THE FINANCIAL STATEMENTS

3. State Revenue Sharing

The revenue sharing funds provided by Act 763 of 1990 were distributed as follows:

Louisiana Department of Treasury	\$	154,045
Ascension Parish Sheriff:		
Police Jury		621,444
School Board		152,493
Assessor		81,786
Sheriff:		
Law enforcement		216,183
Commission		121,110
Atchafalaya Basin Levee District		7,962
Bayou Lafourche Fresh Water District		6,735
Pension funds		<u>19,071</u>
 Total	 \$	 <u>1,380,829</u>

4. Taxes Paid Under Protest

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid will be segregated and held by the tax collector for a period of 30 days. If suit is filed within the 30-day period for recovery of such amounts, the funds segregated will be held pending outcome of the suit. If the taxpayer prevails, the tax collector will refund the amount due with interest at the rate of two per cent per annum from the date the funds were received by the tax collector.

The following is a summary of the transactions relating to protested taxes:

Balance, July 1, 1995	\$	45,577
Additions:		
Interest earnings		<u>2,568</u>
Balance, June 30, 1996	\$	<u>48,145</u>



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana
TAX COLLECTOR AGENCY FUND

NOTES TO THE FINANCIAL STATEMENTS

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing fund, and angling, hunting, and trapping licenses.

1. Summary of Significant Accounting Policies

A. Basis of Presentation

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such laws, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payable associated with tax collection activities.

B. Reporting Entity

Louisiana Revised Statute 24:513(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect financial activity of the sheriff relating *only to his responsibility as ex-officio parish tax collector*. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

C. Cash and Cash Equivalents

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. Furthermore, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

2. Cash

At year end, the carrying amount of the parish tax collector's deposits was \$145,316 and the bank balance was \$145,713. Of the bank balance \$100,000 was covered by federal depository insurance and \$45,713 was covered by collateral held by the pledging bank's agent in the tax collector's name.

ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana
TAX COLLECTOR AGENCY FUND

STATEMENT OF COLLECTIONS, DISTRIBUTIONS,
AND UNSETTLED BALANCES
FOR THE PERIOD FROM JULY 1, 1995, THROUGH JUNE 30, 1996

<u>UNSETTLED BALANCES AT JULY 1, 1995</u>	\$ <u>149,528</u>
 <u>COLLECTIONS</u>	
Ad valorem taxes:	
Current year	\$ 24,335,925
Prior year	86,030
State revenue sharing	1,380,829
Sporting licenses	164,180
Parish licenses	18,703
Interest earned on:	
Time deposits	69,005
Delinquent taxes	16,352
Protested taxes	2,568
Motor vehicle taxes	2,448
Costs, notices, etc.	8,567
Refunds and redemptions	<u>94,355</u>
Total collections	<u>26,178,962</u>
 Total	 <u>26,328,490</u>
 <u>DISTRIBUTIONS</u>	
Louisiana Department of Treasury	1,178,770
Louisiana Department of Agriculture and Forestry	2,356
Louisiana Department of Wildlife and Fisheries	137,849
Ascension Parish:	
Parish Council	5,321,027
School Board	13,482,670
Assessor	650,935
Sheriff	4,533,558
Hospital districts	4,952
Atchafalaya Basin Levee District	36,398
Bayou Lafourche Fresh Water District	22,749
Tax commissions	13,209
Pension funds	684,883
Refunds and redemptions	<u>113,818</u>
Total distributions	<u>26,183,174</u>
 <u>UNSETTLED BALANCES AT JUNE 30, 1996,</u>	
<u>DUE TO TAXING BODIES AND OTHERS</u>	 \$ <u>145,316</u>



ASCENSION PARISH SHERIFF
Donaldsonville, Louisiana
TAX COLLECTOR AGENCY FUND

STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 1996

ASSETS

Cash	\$ <u>145,316</u>
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LIABILITIES

Due to taxing bodies and others	\$ <u>145,316</u>
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ASCENSION PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
DONALDSONVILLE, LOUISIANA

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1996



3132

ASCENSION PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
DONALDSONVILLE, LOUISIANA

FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 1996

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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 24 1996



Postlethwaite & Netterville

(A Professional Accounting Corporation)

CERTIFIED PUBLIC ACCOUNTANTS

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LOUISIANA

In planning and performing our audit of the financial statements of the Tax Collector Agency Fund of the Ascension 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 financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a 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 and irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

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

Postlethwaite & Hewitt

Donaldsonville, Louisiana
September 26, 1996