

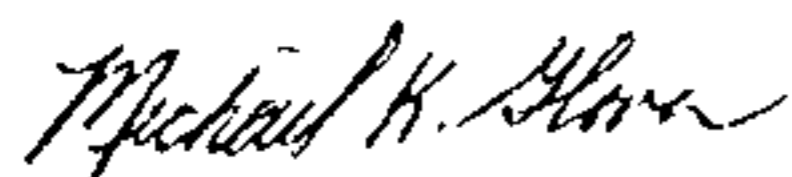
Mr. Mark J. Dutschke
December 23, 1996
Page 5

2. assist in the amounts paid to the canteen fund without the need of the reconciliation of cancelled and additional sales presently used in the determination of payment (these adjustments would be posted to a column due to canteen fund)
3. if balances were carried forward, such as a ledger, this could also determine the amounts owed EMS and possibly eliminate a separate form presently needed to reconcile the inmate account balances.

The above observations and recommendations were developed from my previous experience of auditing the controls and records of similar entities. Only management can determine whether or not these recommendations can be effectively implemented.

I would like to express my appreciation to the personnel of the Sheriff's office for their assistance and cooperation in conjunction with the audit.

Very truly yours,



Michael K. Glover

mkg:sg

Mr. Mark J. Dutschke
December 23, 1996
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Observation

The present form used daily to reconcile active/dormant inmate account balances uses the active/dormant account balance of the day before. If an error from previous days has not been corrected, the accounts would appear to balance because the beginning balance includes the error.

Recommendation

Using the reconciled balance at the end of each day instead of the account balance of the active/dormant account would assist in detecting any errors not corrected in previous days.

Observation

When examining the reconciliation subsequent to year end of cash to the inmate accounts, it did not appear this reconciliation was being performed on a monthly basis.

Recommendation

A reconciliation between cash and inmate account balances should be prepared on a timely basis and any corrections to their accounts (e.g. NSF checks, etc.) should be made immediately to assist in determining whether or not the balances indicated for purposes of commissary and amounts owed to the inmates upon their release is correct.

Observation

When reviewing transactions posted to the journal, certain changes may be recommended to handle EMS transactions, as well as other transactions that affect the inmate account to assist in the daily reconciliations as well as accounting for account balances.

Recommendation

The first recommendation is to post all batches, including purchases, in the journal in their numerical sequence in a total column and extend the balances to the respective columns. The implementation of this procedure should assist in the following ways:

1. simplify the daily and monthly reconciliation of account balances

Mr. Mark J. Dutschke
December 23, 1996
Page 3

Bid Law Requirements

Observation

From inquiries of the purchasing department, it was determined that not all items that may be subject to the bid laws are being properly bid, i. e., office supplies.

Recommendation

All cumulative purchases of materials, supplies, et cetera that can reasonably be assumed to exceed the \$10,000 bid requirement should be let out each fiscal year or every six months as your bidding procedures dictate.

Inmate Accounts

Several items came to my attention when examining this account that management may want to consider. These suggestions should assist in assuring the amounts paid to the inmates upon their release and their account balances are correct.

Observation

Posting made to the inmate accounts from checks and receipts were not being posted in their numerical sequence.

Recommendation

Using the numerical sequences shown on these instruments will assist in the reconciling of the amounts posted to the journal from batches to the actual posting to the inmate's respective account.

Observation

The present form used to reconcile the inmate account balance daily does not consider EMS collections or EMS charges.

Recommendation

These transactions should be taken into consideration to account for any negative account balance that might be generated when EMS charges exceed the individual inmate account balance.

Mr. Mark J. Dutschke
December 23, 1996
Page 2

Recommendation

To insure the accuracy of expenditures, all invoices should be extended and their totals verified. If a personnel shortage is a problem, then I would recommend that an individual be assigned on a part-time basis to test extensions and totals on all invoices. Evidence of testing should be noted on the document tested by a checkmark or some other type of identifying mark to indicate compliance with procedures.

Observation

During the examination of test of disbursements of the general fund and observation of compliance with bid laws, it was noted the Sheriff's department purchases items for various vendors that are on the city-parish approved bid list. This procedure in itself appears proper; however, the purchasing department does not have a catalog of bid prices to compare to invoice prices.

Recommendation

To insure the Sheriff's department is being invoiced at the lowest approved bid price, I recommend the purchasing department obtain a detail price list of all items purchased by the department under the city-parish contract. Comparison of bid prices to invoice prices should be made prior to approval for payment.

Payroll Deductions

Observation

During the examination of payroll I found that some personnel files lacked documentation of credit union authorization for amounts deducted. I was informed that these authorizations are first given to the payroll department for processing and a copy is faxed to the personnel department for filing in the appropriate personnel file.

Recommendation

The above procedures appear adequate; however, there also appears to be a breakdown in this procedure. I recommend that all civil employees that work on and process payroll be informed of the procedure and that adequate supervision be employed to insure that appropriate documentation is faxed to the personnel department.

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December 23, 1996

Mr. Mark J. Dutschke
Chief Civil Deputy
East Baton Rouge Parish Sheriff
P. O. Box 3277
Baton Rouge, LA 70821

Dear Mr. Dutschke:

In connection with my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, I noted certain areas relating to the system of internal control and other areas not directly affecting the internal controls I felt were worth presenting comments and recommendations for your consideration. Considering the test character of an examination, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. These comments and recommendations were developed from observations made and information furnished to me during the course of my examination.

This letter deals with those areas I feel changes are desirable and practicable and does not necessarily disclose all weaknesses in the system. This letter should not be inferred that my examination failed to disclose good features in the internal controls; I simply do not enumerate them in detail because the purpose of this letter is to recommend possibilities for improvements.

General Fund Expenditures

Observation

During my examination of test of disbursements of the general fund expenditures I noted that evidence of checking computerized invoices was lacking. After discussions with accounts payable personnel, it was determined that due to a lack of personnel that only manual invoices were checked for mathematical accuracy.

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Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Nonmajor
Federal Financial Assistance Transactions

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

In connection with my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff, and with my consideration of the East Baton Rouge Parish Sheriff's control structure used to administer federal financial assistance programs, as required by OMB Circular A-128, *Audits of State and Local Governments*, I selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996. As required by Circular A-128, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed; and matching provisions that are applicable to those transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the East Baton Rouge Parish Sheriff's compliance with these requirements. Accordingly, I 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 requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that the East Baton Rouge Parish Sheriff had not complied, in all material respects, with those requirements.

The report is intended for the information of management and interested federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Michael K. Glover

Baton Rouge, LA
December 23, 1996

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Independent Auditor's Report on Compliance
With the General Requirements Applicable to
Nonmajor Federal Financial Assistance Programs

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

I have applied procedures to test East Baton Rouge Parish Sheriff compliance with the following requirements applicable to each of its federal financial assistance programs which are identified in the schedule of federal financial assistance for the year ended June 30, 1996:

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

My 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". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the East Baton Rouge Parish Sheriff compliance with the requirements listed in the preceding paragraph. Accordingly, I 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 requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the East Baton Rouge Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any immaterial instances of noncompliance with those requirements.

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

Michael K. Glover

Baton Rouge, LA
December 23, 1996

HONORABLE ELMER B. LITCHFIELD
East Baton Rouge Parish Sheriff
Baton Rouge, Louisiana
Report on Internal Controls
December 23, 1996

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

Michael K. Glover

Baton Rouge, LA
December 23, 1996

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana
Report on Internal Controls
December 23, 1996

Revenues/receipts
Purchases/disbursements
Grant Administration:
 General requirements:
 Political activity
 Civil Rights
 Cash management
 Federal financial reports
 Specific requirements;
 Matching requirements
 Reporting requirements

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

During the year ended June 30, 1996, the East Baton Rouge Parish Sheriff had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following nonmajor federal financial assistance programs:

Integrated/Criminal Apprehension
Targeted Control and Illegal Substance
Highway Interaction Unit

I 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 I 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. My procedures were less in scope that would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I did not note any certain matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the East Baton Rouge Parish Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

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.

My 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.

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**Independent Auditor's Report on
Internal Control Structure Used in Administering
Federal Financial Assistance Programs**

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller of the United States; and Office of Management and Budget circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that I 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 my audit for the year ended June 30, 1996, I considered the internal control structure of the East Baton Rouge Parish Sheriff in order to determine my auditing procedures for the purpose of expressing my opinion on the East Baton Rouge Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 23, 1996.

The management of the East Baton Rouge Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgements 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, 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, I have classified the significant internal control structure policies and procedures used in administering federal financial assistance programs into the following categories:

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana

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

<u>FEDERAL GRANTOR/ PASS-THROUGH GRANTOR NAME/ PROGRAM TITLE</u>	<u>CFDA NUMBER</u>	<u>EXPENDITURES 1996</u>
<u>United States Department of Justice</u>		
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:		
Targeted Controlled & Illegal Substances	16.579	\$ 30,044
Highway Interdiction Unit		23,932
Intergrated Criminal Apprehension		<u>43,031</u>
Total Federal Financial Assistance		\$ 97,007 =====

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Independent Auditor's Report on
Supplementary Information - Schedule
of Federal Financial Assistance

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996. These general purpose financial statements are the responsibility of the East Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally auditing standards and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the East Baton Rouge 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 my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Michael K. Glover

Baton Rouge, LA
December 23, 1996

OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET CIRCULAR A-128

The following pages contain reports on supplemental information-schedule of federal financial assistance, internal control, compliance with general and specific requirements of laws and regulations required by OMB Circular A-128. The report on internal accounting and administrative controls relates to matters that could be significant and/or material to federal financial assistance programs. The reports on compliance with the general and specific requirements with laws and regulations is, likewise, related to tests of compliance with laws and regulations relating to federal financial assistance programs.

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Independent Auditor's Report
on Compliance Based on an Audit of General
Purpose Financial Statements Performed in Accordance
with Governmental Auditing Standards

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

I conducted my 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 I 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 East Baton Rouge Parish Sheriff is the responsibility of East Baton Rouge Parish Sheriff management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the East Baton Rouge Parish Sheriff's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the general purpose financial statements was not to provide an opinion on overall compliance with such provision. Accordingly, I do not express such an opinion.

The results of my tests disclosed no instances of noncompliance that are required to be reported under *Governmental Auditing Standards*.

This report is intended for the information of the management and interested federal and state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

Michael K. Glover

Baton Rouge, LA
December 23, 1996

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana
Report on the Internal Control Structure in
Accordance with Government Auditing Standards
December 23, 1996

My consideration 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 specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the 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. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

However, I noted certain matters involving its operation and I have reported to the management of the East Baton Rouge Parish Sheriff in a separate letter dated December 23, 1996.

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

Michael K. Glover

Baton Rouge, LA
December 23, 1996

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**Independent Auditor's Report on
Internal Control Structure Based on an Audit
of General Purpose Financial Statements Prepared in
Accordance with Government Auditing Standards**

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

I conducted my 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 I 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 my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the East Baton Rouge 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, projections 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 my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following pages contain reports on internal control structure and compliance with laws and regulations required by *Government Auditing Standards* issued by the Comptroller General of the United States. The report on internal control structure is based solely on the audit of the financial statements and includes, where appropriate, any reportable conditions and/or material weaknesses. The report on compliance with laws and regulations is, likewise, based solely on the audit of the presented financial statements and presents, where applicable, compliance matters that would be material to the presented financial statements.

<u>TAX</u> <u>COLLECTOR</u> <u>AGENCY FUND</u>	<u>HOLIDAY</u> <u>HELPERS</u>	<u>HONOR</u> <u>FUND</u>	<u>TOTAL</u>
3,174,273	-	1,025	4,323,891
-	-	-	5,483,963
-	-	-	1,675,234
-	-	-	449,530
-	-	-	24,085
-	-	-	193,619
-	-	-	581,222
-	-	-	11,834
142,902,808	-	-	142,902,808
682,028	-	33	682,061
-	-	-	1,286,668
<u>-</u>	<u>21,750</u>	<u>27,795</u>	<u>49,545</u>
<u>143,584,836</u>	<u>21,750</u>	<u>27,828</u>	<u>153,340,569</u>
146,759,109	21,750	28,853	157,664,460
144,444,512	-	-	144,444,512
-	-	-	5,083,227
-	-	-	2,458,981
-	-	-	214,681
-	-	-	409,450
-	-	-	19,100
-	-	-	574
-	-	-	704,800
-	-	-	568,387
<u>-</u>	<u>16,783</u>	<u>23,222</u>	<u>40,005</u>
<u>144,444,512</u>	<u>16,783</u>	<u>23,222</u>	<u>153,943,717</u>
2,314,597	4,967	5,631	3,720,743
=====	=====	=====	=====

EAST BATON ROUGE PARISH SHERIFF

Baton Rouge, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Balances Due
 to Taxing Bodies and Others
 For the Year Ended June 30, 1996

	<u>SHERIFF'S</u>	<u>PRISON INMATE</u>
BALANCES AT BEGINNING OF YEAR	\$ 1,083,501	65,092
ADDITIONS		
Deposits:		
suits, successions, etc.	5,483,963	-
Garnishments	1,675,234	-
Bonds	449,530	-
Request for notice of seizures	24,085	-
Bond forfeitures	193,619	-
Fees:		
Clerk of Court	581,222	-
Civil services	11,834	-
Taxes, fees, etc. paid to tax collector	-	-
Interest on investment	-	-
Other additions:		
Prisoner deposits	-	1,286,668
Donations	-	-
Total additions	<u>8,419,487</u>	<u>1,286,668</u>
Total	9,502,988	1,351,760
REDUCTIONS		
Taxes, fees, etc. distributed to taxing bodies and others	-	-
Payments to litigants, etc.	5,083,227	-
Fees to sheriff's General Fund	2,458,981	-
Bond forfeitures	214,681	-
Cash bond refunds	409,450	-
Cash bond to city-parish government	19,100	-
Refunds of civil services	574	-
Prisoner canteen purchases	-	704,800
Refunds to released inmates and prisoner authorized disbursements	-	568,387
Authorized program disbursements	-	-
Total reductions	<u>8,186,013</u>	<u>1,273,187</u>
BALANCES AT END OF YEAR	\$ 1,316,975	78,573
	=====	=====

<u>TAX COLLECTOR AGENCY FUND</u>	<u>HOLIDAY HELPERS</u>	<u>HONOR FUND</u>	<u>TOTAL</u>
2,444,759	4,967	-	2,571,632
-	-	5,631	1,240,890
-	-	-	133,423
-	-	-	1,654
<u>2,444,759</u>	<u>4,967</u>	<u>5,631</u>	<u>3,947,599</u>
=====	=====	=====	=====
-	-	-	10,599
130,162	-	-	182,186
1,358,358	4,967	-	1,557,668
-	-	5,631	1,240,907
625,990	-	-	625,990
<u>330,249</u>	<u>-</u>	<u>-</u>	<u>330,249</u>
2,444,759	4,967	5,631	3,947,599
=====	=====	=====	=====

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 FIDUCIARY FUND TYPE - AGENCY FUNDS

Combining Balance Sheet
 June 30, 1996

	<u>SHERIFF'S</u>	<u>PRISON INMATE</u>
ASSETS		
Cash and cash equivalents	\$ -	121,906
Cash - restricted	1,235,259	-
Receivables	133,423	-
Due from other funds	<u>17</u>	<u>1,637</u>
TOTAL ASSETS	\$ 1,368,699 =====	123,543 =====
 LIABILITIES		
Due to State of Louisiana	\$ -	10,599
Due to other funds	51,724	300
Due to taxing bodies and others	81,699	112,644
Restricted liabilities	1,235,276	-
Deferred revenues	-	-
Protested taxes	<u>-</u>	<u>-</u>
TOTAL LIABILITIES	\$ 1,368,699 =====	123,543 =====

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

Supplemental Information Schedules
As of and for the year ended June 30, 1996

FIDUCIARY FUNDS - AGENCY FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, sheriff's sales, and garnishments. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

PRISON INMATE FUND

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

TAX COLLECTOR AGENCY FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

HOLIDAY HELPERS FUND

This fund receives donations from individuals. These funds are used to purchase gifts, food, clothing and mentoring and educational needs to eligible individuals. The distribution of these funds usually occurs during various holidays.

HONOR FUND

This fund receives donations from employees and retirees for the payment of death benefits to eligible members. The benefit amount paid is equivalent to the amount donated.

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)

6. PENSION PLAN (Continued)

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the East Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 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 East Baton Rouge Parish 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 East Baton Rouge Parish Sheriff's contributions to the System for the years ending June 30, 1996, 1995, and 1994, were \$868,977, \$701,479, and \$546,841, respectively, equal to the required contributions for each year.

7. CHANGES IN AGENCY FUND BALANCES

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

	<u>Sheriff's Fund</u>	<u>Prison Inmate</u>	<u>Tax Collector Fund</u>	<u>Holiday Helpers</u>	<u>Honor Fund</u>
Balance, June 30, 1995	\$ 1,083,501	65,092	3,174,273	-	1,025
Additions	8,419,487	1,286,668	143,584,836	21,750	27,828
Reductions	<u>8,186,013</u>	<u>1,273,187</u>	<u>144,444,512</u>	<u>16,783</u>	<u>23,222</u>
Balance, June 30, 1996	\$ 1,316,975 =====	78,573 =====	2,314,597 =====	4,967 =====	5,631 =====

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations during the fiscal year ended June 30, 1996:

	<u>Compensated Absences</u>
Balance, June 30, 1995	\$ 958,405
Additions	92,174
Reductions	<u>66,018</u>
Balance, June 30, 1996	\$ 984,561 =====

9. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the Agency Funds at June 30, 1996, as reflected in Statement A, include \$326,941 of taxes paid under protest, plus interest earned to date on the investments of their funds, totaling \$3,308. These funds are held pending resolution of the protest and are accounted for in the Tax Collector Agency Fund.

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the period June 30, 1996, follows:

	BALANCE JUNE 30, 1995	ADDITIONS	DELETIONS	BALANCE JUNE 30, 1996
Land	\$ 43,560	-	-	43,560
Buildings	641,590	-	-	641,590
Vehicles	4,419,861	897,491	601,890	4,715,462
Office:				
Furniture	210,663	2,657	3,010	210,310
Equipment	924,732	82,040	16,472	990,300
Maintenance equipment	59,339	18,577	-	77,916
Law enforcement:				
Weapons	224,909	115	834	224,190
Equipment	3,047,687	128,401	19,668	3,156,420
Prison recreational equipment	500	1,565	-	2,065
Telephone equipment	32,318	-	-	32,318
Gas tanks/pumps	76,305	-	-	76,305
Total	\$ 9,681,464	1,130,846	641,874	10,170,436

Any differences between the general fixed asset additions and the capital outlays are due to assets purchased through the federal grant as well as assets obtained through narcotics seizures.

6. PENSION PLAN

Plan Description. Substantially all employees of the East Baton Rouge Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (PERS) deferred 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 if employed prior to January 1, 1991, and not less than five hundred fifty dollars if employed subsequent to December 31, 1990, and who were between the ages of 18 and 50 at the time of original employment are eligible to participate in the System. Employees are eligible to retire at or after age 55 with at least twelve 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 per cent for each year if total service is at least twelve but less than fifteen years, 2.75 per cent for each year if total service is at least fifteen but less than twenty years, and 3 per cent for each year if total service is at least twenty years. In any case, the retirement benefit cannot exceed 100 per cent 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 twelve 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 by state statute.

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

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements, (Continued)

3. CASH AND CASH EQUIVALENTS

At June 30, 1996, the sheriff has cash and cash equivalents (book balances) totalling \$11,991,108, as follows:

Cash - Tax Collection Agency Fund	\$ 2,443,509
Demand deposits	393,709
Time deposits	7,911,000
Petty Cash	2,000
	<u>10,750,218</u>
Restricted cash	1,240,890
Total	<u>\$11,991,108</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 time 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, 1996, the deposits are adequately secured from risk by 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.

Restricted cash

These funds are payments for litigation settlements and death benefits are held in this account until disbursed to their respective eligible claimants.

3. RECEIVABLES

Receivables as of June 30, 1996, are as follows:

<u>Class of Receivable</u>	<u>GENERAL FUND</u>	<u>AGENCY FUNDS</u>	<u>TOTAL</u>
Licenses and permits	\$ 32,461	-	32,461
Feeding, keeping and transporting prisoners	335,257	-	335,257
Other fees, charges and commissions	162,867	-	162,867
Insurance reimbursements	117,208	-	117,208
Grants	20,606	-	20,606
Suits, successions, etc.	-	133,423	133,423
Totals	<u>\$ 668,399</u>	<u>133,423</u>	<u>801,822</u> =====

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds as of June 30, 1996, are as follows:

<u>FUND</u>	<u>DUE FROM OTHER FUNDS</u>	<u>DUE TO OTHER FUNDS</u>
General fund	\$ 181,886	17
Prison Canteen Special Revenue Fund	300	1,637
Agency funds:		
Sheriff's	17	51,724
Prison Inmate	1,637	300
Tax Collector	-	<u>130,162</u>
Total	<u>\$ 183,840</u> =====	<u>183,840</u> =====

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements, (Continued)

G. INVENTORY

Inventory at June 30, 1996, consists of merchandise for resale in the Prison Canteen Special Revenue Fund. Inventory items are valued at cost and are recorded as expenditures, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

H. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized (reported) in the general fixed assets account group. They are valued at historical cost or estimated cost if historical cost is not available. Approximately 90 per cent of the assets are valued at historical cost and 10 per cent are valued at estimated cost based on vendor estimates of prices at the time of purchase. No depreciation has been provided on general fixed assets.

I. COMPENSATED ABSENCES

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

Employees of the sheriff's office earn from 7.5 to 13 hours of annual leave semi-monthly and from 7.5 to 11 hours of sick leave each work period, depending on their length of service. Maximum accrual of annual leave is 146.25 to 253.5 hours, depending on length of service, and maximum accrual of sick leave is 960 hours. Upon termination of employment, employees are paid for accrued annual leave up to the maximum accrual authorized. All accumulated sick leave lapses upon termination of employment. The plan assets remain the property of the sheriff's office until paid or made available to participants, subject only to claims of the employer's general creditors.

The cost of leave privileges is recognized as a current-year expenditure in the General Fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

J. TOTAL COLUMN ON STATEMENTS

The total column on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles or results of operations. Neither is such data comparable to a consolidation.

2. LEVIED TAXES

	<u>AUTHORIZED MILLAGE</u>	<u>LEVIED MILLAGE</u>	<u>EXPIRATION DATE</u>
Special law enforcement	4.36	4.36	None
Additional special law enforcement	3.73	3.73	12/31/2000
Additional special law enforcement	6.90	6.90	12/31/2003

D. BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

Licenses, permits, fees, charges, and commissions for services are recorded when earned.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the interest is earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Compensated absences are recognized as expenditures when leave is actually taken or when the employees (or heirs) are paid for accrued leave upon termination or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. BUDGET PRACTICES

The proposed budgets for 1995-96 was made available for public inspection on June 16, 1995. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten (10) days prior to the public hearing, which was held at the East Baton Rouge Parish Sheriff's office on June 26, 1995, for the comments from taxpayers. The budgets are legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess 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 are employed as a management control device. However, periodic comparisons of budget and actual amounts are made. (Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device.) Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund, Prison Canteen Special Revenue Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Prison Canteen Special Revenue Fund

The Prison Canteen Special Revenue Fund accounts for sales of personal items to prisoners in the parish jail. Revenues are used to compensate ministers who visit the prison, to purchase office supplies, and to provide for other inmate benefits, et cetera.

Fiduciary Fund Type - Agency Funds

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

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund 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. The calendar for the 1995 tax roll was as follows:

Levy date	January 1, 1995
Due date	December 31, 1995
Lien date	January 1, 1996
Collection date	December 3, 1995

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

Notes to Financial Statements
As of and for the Year ended June 30, 1996

INTRODUCTION

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

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB Codification Section 2100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official. 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 city-parish council 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 as the city-parish council, 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.

PRISON CANTEEN SPECIAL REVENUE FUND

<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE FAVORABLE (UNFAVORABLE)</u>
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
692,150	704,737	12,587
-	-	-
16,153	17,540	1,387
-	-	-
-	-	-
<u>708,303</u>	<u>722,277</u>	<u>13,974</u>
67,465	65,865	1,600
550,202	551,703	(1,501)
57,684	61,131	(3,447)
-	-	-
8,800	7,849	951
-	-	-
-	-	-
<u>684,151</u>	<u>686,548</u>	<u>(2,397)</u>
24,152	35,729	11,577
353,066	353,066	-
-	13,477	13,477
<u>377,218</u>	<u>402,272</u>	<u>25,054</u>
=====	=====	=====

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 GOVERNMENTAL FUND TYPE - GENERAL AND
 PRISON CANTEEN SPECIAL REVENUE FUNDS

Statement of Revenues, Expenditures
 and Changes in Fund Balances - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1996

	GENERAL FUND		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
<u>REVENUES</u>			
Ad valorem taxes	\$ 18,600,423	18,878,958	278,535
Licenses and permits	309,500	287,822	(21,678)
Intergovernmental revenues:			
Federal grants	108,433	97,007	(11,426)
State grants:			
State supplemental pay	1,132,640	1,136,415	3,775
Miscellaneous	99,064	131,754	32,690
Fees, charges and commissions for services:			
Commissions on state revenue sharing	746,834	774,368	27,534
Civil and criminal fees	2,559,113	2,574,380	15,267
Court attendance	57,696	58,336	640
Transportation of prisoners	64,632	66,938	2,306
Feeding and keeping prisoners	3,685,176	3,698,492	13,316
Sales of merchandise	-	-	-
Fines and forfeitures	172,849	185,744	12,895
Other	627,415	658,980	31,565
Interest income	184,006	287,811	103,805
Miscellaneous	339,793	421,399	81,606
Total revenues	<u>28,687,574</u>	<u>29,258,404</u>	<u>570,830</u>
<u>EXPENDITURES</u>			
Public safety:			
Personnel services and related benefits	18,207,185	17,956,125	251,060
Operating services	3,202,866	3,268,883	(66,017)
Materials and supplies	3,091,257	2,998,124	93,133
Travel and other charges	139,624	145,206	(5,582)
Debt service	13,616	13,616	-
Capital outlay	1,066,627	1,021,801	44,826
Federal grants	75,855	97,007	(21,152)
Total expenditures	<u>25,797,030</u>	<u>25,500,762</u>	<u>296,268</u>
<u>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</u>	2,890,544	3,757,642	867,098
<u>FUND BALANCES AT BEGINNING OF YEAR</u>	4,408,358	4,408,358	-
Increase in inventory reserve	-	-	-
<u>FUND BALANCES AT END OF YEAR</u>	<u>\$ 7,298,902</u>	<u>8,166,000</u>	<u>867,098</u>
	=====	=====	=====

The accompanying notes are an integral part of this statement.

<u>ACCOUNT GROUPS</u>		
<u>GENERAL FIXED ASSETS</u>	<u>GENERAL LONG-TERM OBLIGATIONS</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
-	-	10,750,218
-	-	1,240,890
-	-	801,822
-	-	183,840
-	-	54,879
10,170,436	-	10,170,436
-	-	14,772
<u>-</u>	<u>984,561</u>	<u>984,561</u>
<u>10,170,436</u>	<u>984,561</u>	<u>24,201,418</u>
=====	=====	=====
-	-	514,196
-	984,561	984,561
-	-	10,599
-	-	183,840
-	-	1,557,668
-	-	1,240,907
-	-	625,990
-	-	330,249
-	-	14,700
<u>-</u>	<u>984,561</u>	<u>5,462,710</u>
10,170,436	-	10,170,436
-	-	54,879
<u>-</u>	<u>-</u>	<u>8,513,393</u>
<u>10,170,436</u>	<u>-</u>	<u>18,738,708</u>
<u>10,170,436</u>	<u>984,561</u>	<u>24,201,418</u>
=====	=====	=====

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
June 30, 1996

	GOVERNMENTAL FUND TYPE		
	GENERAL FUND	PRISON CANTEEN SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS
<u>ASSETS AND OTHER DEBITS</u>			
Assets:			
Cash and cash equivalents (note 3)	\$ 7,768,613	409,973	2,571,632
Cash restricted (note 3)	-	-	1,240,890
Receivable (note 3)	668,399	-	133,423
Due from other funds (note 4)	181,886	300	1,654
Inventory	-	54,879	-
Land, buildings and equipment (note 5)	-	-	-
Other	14,772	-	-
Other debits - amount to be provided for retirement of general long-term obligations (note 8)	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$ 8,633,670	465,152	3,947,599
<u>LIABILITIES, EQUITY, AND OTHER CREDITS</u>			
Liabilities:			
Accounts payable	\$ 452,953	61,243	-
Compensated absences payable (note 8)	-	-	-
Due to State of Louisiana	-	-	10,599
Due to other funds (note 4)	17	1,637	182,186
Due to others	-	-	1,557,668
Restricted liabilities	-	-	1,240,907
Deferred revenues	-	-	625,990
Protested taxes (note 9)	-	-	330,249
Reserve deputy - equipment deposits	14,700	-	-
	467,670	62,880	3,947,599
Equity and other Credits:			
Investment in general fixed assets (note 5)			
Fund balances:			
Reserved for inventory	-	54,879	-
Unreserved - undesignated	8,166,000	347,393	-
Total Equity and other Credits	8,166,000	402,272	-
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 8,633,670	465,152	3,947,599

The accompanying notes are an integral part of this statement.

MICHAEL K. GLOVER
Certified Public Accountant

Member
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Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

HONORABLE ELMER B. LITCHFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1996, as listed in the foregoing table of contents. These financial statements are the responsibility of the East Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the *Government Auditing Standards - Standards for Audit of Governmental Organizations, Programs, Activities and Functions*, issued by the Comptroller General of the United States, *Audits of State and Local Governments*, published by the Office of Management and Budget. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the 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. I believe that my audit provides a reasonable basis for my opinion.

The general purpose financial statements referred to above include the financial data of the East Baton Rouge Parish Sheriff and Ex-Officio Parish Tax Collector whose financial statements are on a basis of cash receipts and disbursements, which is a comprehensive basis of accounting. That basis differs from generally accepted accounting principles because it does not recognize accounts receivable or payables.

In my opinion, except for the effects on the financial statements of the East Baton Rouge Parish Sheriff and Ex-Officio Parish Tax Collector whose financial statements are prepared using another comprehensive basis of accounting preparing its financial statements on the basis of cash receipts and disbursements described in the preceding paragraph, based on my audit, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Baton Rouge Parish Sheriff as of June 30, 1996, and the results of operations for the year ended June 30, 1996, in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supporting schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the East Baton Rouge Parish Sheriff. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements; and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Michael K. Glover

Baton Rouge, LA
December 23, 1996

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

Reports on Compliance
As of and for the year ended
June 30, 1996

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EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

General Purpose Financial Statements
As of and for the year ended
June 30, 1996
With Supplemental Information Schedules

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JAN 02 1997

LEGISLATIVE AUDITOR

**EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana**

GENERAL PURPOSE FINANCIAL STATEMENTS

**As of and for the year ended
June 30, 1996**

(With Accountant's Report Thereon)

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 ~~APR 02 1997~~

**Michael K. Glover
Certified Public Accountant**