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RED RIVER PARISH SHERIFF

Coushatta, Louisiana

FINANCIAL STATEMENTS

June 30, 1996

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Release Date MAR 26 1997

Marsha O. Millican
Certified Public Accountant
Shreveport, Louisiana

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RED RIVER PARISH SHERIFF

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Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

INDEPENDENT AUDITOR'S REPORT

Honorable Buddy Huckabay, Sheriff
Red River Parish Sheriff
Coushatta, Louisiana

I have audited the accompanying general purpose financial statements of Red River Parish Sheriff as of June 30, 1996, and for the year then ended. These general purpose financial statements are the responsibility of the 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 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 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 includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Red River 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, I have also issued a report dated December 23, 1996, on my consideration of Red River Parish Sheriff's internal control structure and a report dated December 23, 1996, on its compliance with laws and regulations.

My audit was made 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 the purpose of additional analysis and is not a required part of the general purpose financial statements of Red River Parish Sheriff. Such information has been subjected to the auditing procedures applied in the examination 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.

Maudie D. McCreary

Certified Public Accountant
December 23, 1996

Statement A

Red River Parish Sheriff
 Combined Balance Sheet - All Fund Types and Account Group
 June 30, 1996

	<u>Governmental Fund Type</u>	<u>Fiduciary Fund Type - Agency Funds</u>	<u>Account Group</u>	<u>Total (Memorandum Only)</u>
	<u>General Fund</u>	<u>Sheriff's Fund</u>	<u>General Fixed Assets</u>	
		<u>Fines and Costs Fund</u>	<u>Tax Collector Fund</u>	
Cash	\$ 422,454	\$ 8,934	\$ 4,306	\$ 533,292
Revenue Receivable	37,340	-	-	37,340
Inventory	1,748	-	-	1,748
Furniture and equipment	-	-	773,680	773,680
Total assets	<u>461,542</u>	<u>8,934</u>	<u>4,306</u>	<u>1,346,060</u>
<u>LIABILITIES AND FUND EQUITY</u>				
Liabilities:				
Accounts payable	29,010	-	-	29,010
Due to taxing bodies and others	-	8,934	4,306	110,838
Total liabilities	<u>29,010</u>	<u>8,934</u>	<u>4,306</u>	<u>139,848</u>
Fund Equity:				
Investment in general fixed assets	-	-	773,680	773,680
Fund Balance:				
Reserved for inventory	1,748	-	-	1,748
Reserved for drug enforcement	1,054	-	-	1,054
Unreserved - undesignated	429,730	-	-	429,730
Total fund equity	<u>432,532</u>	<u>-</u>	<u>773,680</u>	<u>1,206,212</u>
Total liabilities and fund equity	<u>\$ 461,542</u>	<u>\$ 8,934</u>	<u>\$ 773,680</u>	<u>\$ 1,346,060</u>

See accompanying notes to financial statements.

RED RIVER PARISH SHERIFF

Statement of Revenues, Expenditures, and Changes in Fund Balance -
 Governmental Fund Type - General Fund
For the Year Ended June 30, 1996

Revenues:	
Taxes - ad valorem	\$ 324,067
Taxes - sales	537,010
Intergovernmental revenues:	
Federal grants and entitlements:	
Food distribution program	7,302
Undercover narcotics program	3,995
State grants:	
State revenue sharing (net)	21,002
State supplemental pay	83,190
Law enforcement	9,391
Fees, charges, and commissions for services:	
Commissions on licenses, fines, taxes, etc.	24,756
Commissions on state revenue sharing	39,743
Civil and criminal fee	38,724
Court attendance	1,740
Transporting prisoners	6,411
Feeding and keeping prisoners	244,234
Interest	11,824
Miscellaneous	50,062
Sale of surplus property	<u>1,016</u>
Total revenues	<u>1,404,467</u>
Expenditures:	
Public safety:	
Personal services	1,027,120
Operating expenses	122,250
Materials and supplies	130,005
Travel and other charges	3,846
Capital outlay	<u>55,802</u>
Total expenditures	<u>1,339,023</u>
Excess of expenditures over revenues	65,444
Fund balance at beginning of year	<u>367,088</u>
Fund balance at end of year	<u>\$ 432,532</u>

See accompanying notes to financial statements.

RED RIVER PARISH SHERIFF

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

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues:			
Ad valorem taxes	\$ 320,500	\$ 324,067	\$ 3,567
Sales taxes	525,000	537,010	12,010
Commissions on:			
Sports licenses	4,000	4,480	480
State revenue sharing	39,500	39,743	243
Fines and bonds	7,500	7,926	426
Sales and seizures	11,000	12,350	1,350
Fees on civil matters	17,000	17,488	488
Fees on criminal matters	18,500	19,878	1,378
Fees for:			
Court attendance	1,600	1,740	140
Feeding and keeping prisoners	235,000	244,234	9,234
Transporting prisoners	6,000	6,411	411
Tax notices	1,000	1,358	358
State supplemental pay	80,000	83,190	3,190
Sales of surplus property	900	1,016	116
State revenue sharing (net)	21,000	21,002	2
State grants	13,000	9,391	(3,609)
Commodities	7,000	7,302	302
Interest	11,000	11,824	824
Miscellaneous	29,000	50,062	21,062
Undercover narcotics	4,000	3,995	(5)
 Total revenues	 1,352,500	 1,404,467	 51,967
 Expenditures:			
Public Safety:			
Personal services and benefits	1,040,000	1,027,120	12,880
Operating services	125,000	122,250	2,750
Material and supplies	135,000	130,005	4,995
Travel and other charges	11,000	3,846	7,154
Capital outlay	55,000	55,802	(802)
 Total expenditures	 1,366,000	 1,339,023	 26,977
 Excess of revenues over (under) expenditures	 (13,500)	 65,444	 78,944
Fund balance at beginning of year	367,088	367,088	-
 Fund balance at end of year	 \$ 353,588	 \$ 432,532	 \$ 78,944

See accompanying notes to financial statements.

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

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 also 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, etc.

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

For financial reporting purposes, in accordance with Governmental Accounting Standards Board (GASB) Codification Section 2100, the sheriff includes all funds, account groups, activities, etc., that are within the oversight responsibility of the sheriff as an independently elected parish official. Certain units of local government over which the sheriff exercises no oversight responsibility, such 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 that of the sheriff.

A. Fund Accounting:

The accounts of the sheriff are organized on the basis of funds and an account group, 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 the spending activities are controlled. The funds presented in the financial statements are described as follows:

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

A. Fund Accounting: (Continued)

General Fund:

The General Fund, as provided by Louisiana Revised Statutes 33:1422, is the primary 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 and sales tax revenue. 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, etc. General operating expenditures are paid from this fund.

Agency Funds:

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, etc. Disbursements from the funds are made to various parish agencies, litigants in suits, etc., 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.

B. Fixed Assets and Long-term Obligations:

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed asset account group, and are recorded as expenditures in the governmental fund type when purchased.

Fixed assets are valued at historical cost or estimated cost if historical cost is not available. No depreciation has been provided on general fixed assets. Assets forfeited to the sheriff are valued at estimated worth at the time of the forfeiture. Donated assets are valued at the donor's cost or estimated fair market value if the donor's historical is not available. The account group is not a fund. It is concerned only with the measurement of financial position and does not involve measurement of results of operations.

As of June 30, 1996, the sheriff has no long-term obligations.

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

C. Basis of Accounting:

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual. Those revenues susceptible to accrual are property taxes, interest and charges for services. Fines and permits are not susceptible to accrual because generally they are not measurable until received in cash.

D. Inventory:

The sheriff maintains inventory records for food commodities on a first-in, first-out basis.

E. Vacation and Sick Leave:

Employees of the sheriff's office receive from one to two weeks of vacation leave each year, depending on the length of service. Employees also receive 40 hours of sick leave each year. Vacation and sick leave may not be accumulated. At June 30, 1996, the employees have no accumulated or vested benefits related to leave privileges.

F. Memorandum Only - Total Columns:

Total columns on the combined balance sheet - all funds are captioned "memorandum only" to indicate that they are presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither are such data comparable to a consolidation.

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

2. BUDGET PRACTICES:

A public hearing is held at the sheriff's office prior to July 1 for comments from taxpayers on the proposed budgets. After adoption, the budgets are integrated into the accounting system for review and amendment, if necessary. Budget amounts included in the accompanying financial statements include original adopted budgets and subsequent amendments, if any. Budgets are adopted on a basis consistent with generally accepted accounting principles (GAAP). All budget appropriations lapse at year end.

3. DEPOSITS:

At year end, the carrying amount of the sheriff's deposits was \$532,692 and the bank balance was \$574,361.

Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Deposits of \$319,182 are fully insured by federal deposit insurance. Deposits of \$255,179 are collateralized with securities with market values totaling \$1,954,767 and are categorized below to give an indication of the level of credit risk:

	<u>Bank Balance</u>
Category 1 Deposits insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.	\$ -
Category 2 Deposits collateralized with securities held by pledging financial institution's trust department or agent in the Sheriff's name.	255,179
Category 3 Deposits that are uncollateralized, including any bank balance that is collateralized with securities held by the pledging financial institution, or by its trust department, or agent but not in the Sheriff's name.	<u>-</u>
	<u>\$ 255,179</u>

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

4. REVENUE RECEIVABLE:

Revenue receivable of \$37,340 at June 30, 1996, consists of the following:

Fees, charges, and commissions for services:	
Commissions on licenses, fines, taxes, etc.	\$ 4,970
State supplemental pay	7,393
Miscellaneous	3,722
Feeding and keeping prisoners	<u>21,255</u>
 Total	 <u>\$ 37,340</u>

5. CHANGES IN GENERAL FIXED ASSETS:

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

Office furnishings and equipment:	
Balance at July 1, 1995	\$ 717,878
Additions:	
Purchases	55,802
Deletions	<u>(-)</u>
 Balance at June 30, 1996	 <u>\$ 773,680</u>

6. SHERIFFS' PENSION AND RELIEF FUND:

Plan Description:

Membership in the plan is compulsory for all eligible sheriffs and deputies. A participant must be eighteen years of age and be paid a minimum monthly salary of \$550 from the Sheriff's General Fund. The plan provides retirement benefits, survivor's benefits, and disability benefits. A member may retire at age 55 with 12 or more years of creditable service. Benefits are computed using a percentage rate (based on the number of years of creditable service) and final average compensation.

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

6. SHERIFF'S PENSION AND RELIEF FUND: (Continued)

Contributions Required and Made:

Participants are required to pay 8.7% of their total monthly earnings. Employer contributions are 6% of each and every member's earnings. In addition to the monthly employee and employer contributions paid by the sheriffs' offices to the Pension Fund, 1/2 of 1% of the total amount of the ad valorem tax rolls collected by the sheriff of each parish is paid annually. Each sheriff's office and the city of New Orleans remit a portion of the State Revenue Sharing funds received by them. The Pension Fund also annually receives an amount of the insurance premium tax. The amount is allocated by the Public Retirement System's Actuarial Committee. Total contributions to this retirement system were \$41,939 for the year ended June 30, 1996.

Funding Status and Progress:

The amount of the total pension benefit obligation is based on a standardized measurement established by GASB-5 that, with some exceptions, must be used by a public retirement system. The standardized measurement is the actuarial present value of certified projected benefits. This pension valuation method reflects the present value of estimated pension benefits that will be paid in future years as a result of employee services performed to date, and is adjusted for the effects of projected salary increases. A standardized measure of the pension benefit obligation was adopted by the GASB to enable readers of financial statements to assess the funding status on a going concern basis, assess progress made in accumulating sufficient assets to pay benefits when due, and make comparisons among other retirement systems and among other employers.

Total unfunded pension benefit obligation of the Sheriff's Pension and Relief Fund as of June 30, 1996, was as follows:

Total pension benefit obligations	\$ 566,140,820
Net assets available for pension benefits	<u>484,318,898</u>
Unfunded pension benefit obligation	<u>\$ 81,821,922</u>

The measurement of the total pension benefit obligation is based on an actuarial valuation as of June 30, 1996. Net assets available to pay pension benefits were valued as of the same date.

(Continued)

RED RIVER PARISH SHERIFF

Notes to Financial Statements
June 30, 1996

(Continued)

7. FEDERAL GRANTS AND ENTITLEMENTS:

The following is a summary of receipts and expenditures of federal grants and entitlements reported in the financial statements for the year ended June 30, 1996:

<u>Federal Grantor Program Name</u>	<u>Federal CFDA Number</u>	<u>Receipts</u>	<u>Expenditures</u>
Dept. of Agriculture Food Distribution Program	10.550	\$ 7,302	\$ 7,302
Louisiana Commission on Law Enforcement Multi Jurisdictional Task Force	16.579	\$ 3,995	\$ 3,995

RED RIVER PARISH SHERIFF

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 Fund</u>	<u>Fines and Costs Fund</u>	<u>Tax Collector Fund</u>
Balances at beginning of year	\$ 10,287	\$ 82,683	\$ 2,148
Additions:			
Deposits:			
Sheriff's sales	126,941	-	-
Fines, costs, and bonds	-	264,144	-
Garnishments	66,227	-	-
Taxes, fees, etc. paid to tax collector	-	-	<u>2,264,299</u>
Total additions	<u>193,168</u>	<u>264,144</u>	<u>2,264,299</u>
Deductions:			
Taxes, fees, etc, distributed to taxing bodies and others	-	-	2,262,141
Deposits settled to:			
Sheriff's General Fund	23,780	29,888	-
Police Jury	-	15,885	-
District Attorney	-	21,720	-
Clerk of Court	16,385	11,809	-
Indigent Defender Board	-	30,424	-
Litigants, attorneys, appraisers, etc.	137,625	34,225	-
Crime Laboratory	-	13,725	-
Other settlements	<u>16,731</u>	<u>91,553</u>	<u>-</u>
Total deductions	<u>194,521</u>	<u>249,229</u>	<u>2,262,141</u>
Balances at end of year	<u>\$ 8,934</u>	<u>\$ 97,598</u>	<u>\$ 4,306</u>

RED RIVER PARISH SHERIFF

Fiduciary Fund Type - Tax Collector Fund
 Collections, Distributions and Unsettled Balances
For the Year Ended June 30, 1996

Unsettled balances, beginning of year	\$ 2,148.03
Collections:	
Ad valorem taxes	2,022,450.40
State revenue sharing	203,106.00
Angling, hunting & trapping licenses	29,866.00
Interest	5,831.10
Redemptions and overpayments	1,768.21
Cost of tax notices, etc.	1,277.65
Total collections	<u>2,264,299.36</u>
Distributions:	
Louisiana Department of Treasury	35,342.86
Louisiana Department of Wildlife and Fisheries	23,549.93
Louisiana National Guard	2,500.00
Louisiana Forestry Commission	7,308.48
Louisiana Tax Commission	2,150.45
Red River Waterway Commission	75,712.50
Red River Parish:	
School Board	923,503.61
Police Jury	400,451.32
Sheriff	391,205.63
Fire Protection Districts	159,189.34
Assessor	172,436.31
Municipalities	9,110.00
Redemptions and Refunds	1,830.31
Pension Funds	57,851.00
Total distributions	<u>2,262,141.74</u>
Unsettled balances, end of year, due to taxing bodies and others	<u>\$ 4,305.65</u>

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

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

Honorable Buddy Huckabay, Sheriff
Red River Parish Sheriff
Coushatta, Louisiana

I have audited the general purpose financial statements of Red River 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 financial statements are free of material misstatement.

The management of Red River 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 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 my audit of the general purpose financial statements of Red River Parish Sheriff 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.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. A reportable condition involves 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 Sheriff's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements.

Finding: The segregation of duties is inadequate to provide effective internal control.

Cause: The condition is due to economic and space limitations.

Recommendation: Interrelated duties should be segregated whenever possible.

Management's Response: We will segregate interrelated duties whenever economic and space limitations permit.

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 or performing their assigned functions.

My 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, I believe that the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in my audit of the financial statements of Red River Parish Sheriff.

This report is intended solely for the use of management and the applicable federal and state grantor agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which is a matter of public record.

Masha D. Mullican

Certified Public Accountant
December 23, 1996

Marsha O. Millican

CERTIFIED PUBLIC ACCOUNTANT

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

Honorable Buddy Huckabay, Sheriff
Red River Parish Sheriff
Coushatta, Louisiana

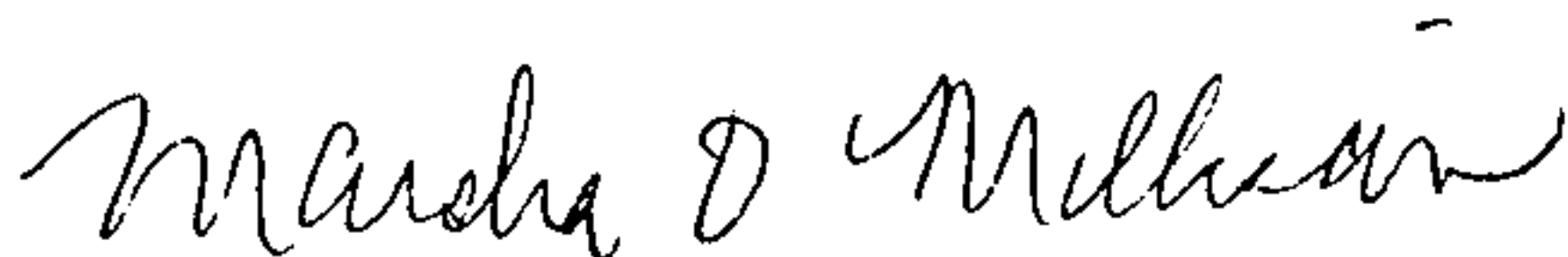
I have audited the general purpose financial statements of Red River Parish Sheriff, as of and for the year ended June 30, 1996, and have issued my report thereon dated December 23, 1996.

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 Red River Parish Sheriff is the responsibility of Red River 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 Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, my objective was not to provide an opinion on overall compliance with such provisions. 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 Government Auditing Standards.

This report is intended for the information of management and the applicable federal and state grantor agencies and should not be used for any other purpose. This restriction is not intended to limit the distribution of this report which is a matter of public record.



Certified Public Accountant
December 23, 1996