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EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Financial Report

For Years Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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: SEP 22 1998

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DARNALL, SIKES, KOLDER, FREDERICK & RAINY

A CORPORATION INCORPORATED IN MISSISSIPPI

1944

1 Gulf Drive, 2nd
Floor, New Orleans, La.
General Ledger, 2nd
Floor, New Orleans, La.
Cash, 1st Floor, 2nd
Floor, 1st Floor, 2nd
Floor, 1st Floor, 2nd
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INDEPENDENT AUDITOR'S REPORT

1 Gulf Drive, 2nd
Floor, New Orleans, La.
General Ledger, 2nd
Floor, New Orleans, La.
Cash, 1st Floor, 2nd
Floor, 1st Floor, 2nd
Floor, 1st Floor, 2nd
Floor, 1st Floor, 2nd

The Honorable T. E. "Buddy" Maglione
East Feliciana Parish Sheriff
Glinco, Louisiana

We have audited the accompanying general purpose financial statements of the East Feliciana Parish Sheriff, as of June 30, 1944, and for the two years then ended. These general purpose financial statements are the responsibility of the East Feliciana Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments". These standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Feliciana Parish Sheriff, as of June 30, 1944, and the results of its operations for the two years then ended, in conformity with generally accepted accounting principles.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying financial information listed as "Supplemental Information" in the table of contents is presented for purposes of additional analysis and is not a required part of the general purpose financial statements of the East Feliciana Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the respective general purpose financial statements taken as a whole.

REPORT OF
INDEPENDENT AUDITOR
ON FINANCIAL STATEMENTS
AND SUPPLEMENTAL
INFORMATION

In accordance with Government Auditing Standards, we have also issued a report dated July 18, 1996 on our consideration of the Sheriff's internal control structure and a report dated July 17, 1996 on the Sheriff's compliance with laws and regulations.

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

Dornall, Stokes, Kolder, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
July 18, 1996

GENERAL PURPOSE FINANCIAL STATEMENTS
(COMBINED STATEMENTS - OVERVIEW)

STATE OF TEXAS PUBLIC ACCOUNTS
 Houston, Louisiana

Combined Balance Sheet - ALL FUND TYPES and FUNDING GROUP
 June 30, 1995

	Governmental Fund Type General Fund	Fiduciary Fund Type Agency Funds	Private Pension Funds	Totals	
				Governmental Fund Type	Total
ASSETS AND OTHER DEBITS					
Cash	\$ 75,447	\$27,000	\$ -	\$ 102,447	\$ 102,447
Investment (including deposit to Manufacturers)	270,000	40,000	-	310,000	340,000
Accounts receivable	10,000	-	-	10,000	10,000
Due from other governmental units	50,000	-	-	50,000	81,700
Inventory	2,000	-	-	2,000	2,000
Office furniture and equipment	-	-	100,000	100,000	100,000
Buildings	-	-	100,000	100,000	100,000
Amount available for retirement of general long-term obligations	-	-	-	-	1,700
Total assets and other debits	397,447	167,000	100,000	\$ 664,447	\$ 664,447
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 10,000	\$ -	\$ -	\$ 10,000	\$ 10,000
Other accrued liabilities	1,000	-	-	1,000	-
Deferred income	1,000	-	-	1,000	-
Due to taxing bodies and others	-	70,000	-	70,000	10,000
Due to other governmental units	-	70,000	-	70,000	70,000
Long term debt - General income bonds	-	-	-	-	2,700
Other liabilities	10,000	10,000	-	20,000	20,000
Total liabilities	21,000	150,000	-	171,000	171,000
Fund equity					
Investment in general fund assets	-	-	100,000	100,000	100,000
Reserve for inventory	1,000	-	-	1,000	1,000
Reserve for debt service	-	-	-	-	2,700
Fund balance - unrestricted	375,447	-	-	375,447	375,447
Fund balance - restricted	10,000	-	-	10,000	10,000
Total fund equity	386,447	-	100,000	486,447	493,447
Total liabilities and fund equity	507,447	150,000	100,000	\$ 757,447	\$ 757,447

The accompanying notes are an integral part of this statement.

Form 101 of State Public Debt 1977
Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
Governmental Fund Type - General Fund -
Budget (1987 Actual) and Actual
Year Ended June 30, 1988
With Comparative Actual Amounts for Year Ended June 30, 1985

	1988		Variance - Favorable - Unfavorable	1985 Actual
	Budget	Actual		
Revenues				
All other taxes	\$ 153,000	\$ 157,774	\$ 4,774	\$ 156,476
Intergovernmental revenues -				
Federal grants	20,000	22,178	2,178	21,720
State revenue sharing grant	71,000	71,000	-	71,000
Local supplemental pay	17,000	20,287	3,287	17,500
Local government	-	152,785	152,785	152,275
Miscellaneous	43,000	46,475	3,475	44,000
Fees, charges, and collections for services -				
DMV and related fees	36,000	36,267	267	37,450
Court attendance	7,000	4,700	1,300	3,750
Transporting of visitors	-	-	-	975
Feeding and housing prisoners	423,000	394,498	(28,502)	494,077
Other	33,000	48,075	15,075	36,200
Donations	24,000	48,075	24,075	-
Interest charges	11,000	11,000	-	11,207
Miscellaneous	12,000	12,000	-	10,000
Total revenues	<u>1,280,000</u>	<u>1,330,474</u>	<u>50,474</u>	<u>1,280,000</u>
Expenditures				
Current -				
Public safety				
Personal services and related benefits	829,500	699,353	(130,147)	684,274
Operating activities	154,000	162,342	8,342	155,628
Services and materials	124,000	118,774	(5,226)	124,000
Taxes and other charges	62,000	77,784	15,784	62,000
Other	-	7,348	7,348	6,207
Capital outlay	44,500	21,633	(22,867)	31,000
Total expenditures	<u>1,214,000</u>	<u>1,083,234</u>	<u>(130,766)</u>	<u>1,083,000</u>
Excess (shortage) of revenues over expenditures	(214,000)	(248,993)	(34,993)	(214,000)
Fund balances, beginning	463,433	463,433	-	463,433
Fund balances, ending	\$ 249,433	\$ 214,440	\$ 34,993	\$ 249,433

The accompanying notes are an integral part of this statement.

2002 FINANCIAL STATEMENT
Clinton, Louisiana

Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Governmental Fund Type - General Fund -
 Budget: ISAP Periods and Actual.

Year Ended June 30, 2003

With Comparative Actual Amounts for Year Ended June 30, 2002

	2003		Variances - Favorable/ Unfavorable	2002 Actual
	Budget	Actual		
Revenues:				
All revenue items	\$ 270,000	\$ 278,675	\$ 8,675	\$ 268,700
Federal grants				
Departmental, restricted -				
Federal grants	1,214	80,114	78,900	71,244
State Transit Sharing Grant	71,000	71,000	-	71,000
State Supplemental pay	20,000	20,000	-	41,750
Local government	-	74,873	74,873	107,000
Miscellaneous	20,000	50,000	30,000	11,000
Fees, charges, and commissions for services -				
Court and of local fees	50,000	70,450	20,450	60,000
Court attendance	2,000	3,750	1,750	1,770
Transporting prisoners	10,000	900	(9,100)	1,000
Feeding and housing prisoners	480,000	480,000	-	700,000
Other	10,100	10,700	600	40,770
Bonds and	-	-	-	10,000
Interest income	10,000	10,000	-	10,000
Miscellaneous	-	(2,000)	(2,000)	-
Total revenues	<u>1,280,000</u>	<u>1,629,000</u>	<u>349,000</u>	<u>1,627,700</u>
Expenditures:				
Current:				
Public safety:				
Personal services and related benefits	700,000	680,000	20,000	670,000
Operating services	200,000	180,000	20,000	187,000
Supplies and maintenance	400,000	400,000	-	400,000
Travel and other charges	10,000	10,000	-	1,000
Bond service	-	10,000	(10,000)	10,000
Capital outlay	40,000	70,000	(30,000)	100,000
Total expenditures	<u>1,380,000</u>	<u>1,360,000</u>	<u>120,000</u>	<u>1,368,000</u>
Excess (shortfall) of revenues over expenditures	(100,000)	(260,999)	(160,999)	(260,300)
Fund balances, beginning	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>
Fund balances, ending	<u>\$ 299,999</u>	<u>\$ 139,000</u>	<u>\$160,999</u>	<u>\$ 139,700</u>

The accompanying notes are an integral part of this statement.

EAST FELICIANA PARISH SHERIFF
Eliot, Louisiana

Notes to Financial Statements

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1878, the East Feliciana Parish Sheriff (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 collects duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera.

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

As the ex-officio tax collector of the parish, the Sheriff is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportmen's licenses, and fines, fees, and bond forfeitures imposed by the district court.

The accounting and reporting policies of the East Feliciana Parish Sheriff conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the requirements of the industry audit guide, *Manual of State and Local Governmental Operations*.

The following is a summary of certain significant accounting policies:

A. Financial Reporting Entity

For financial reporting purposes, the Sheriff includes all funds, accounts, 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 as provided by the parish policy jury as required by Louisiana law, the Sheriff is financially independent.

WEST FELICIANA PARISH SHERIFF
Clichon, Louisiana

Notes to Financial Statements (Continued)

Accordingly, the Sheriff is a separate governmental reporting entity. Certain units of local government, over which the Sheriff exercises an 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 those of the parish Sheriff.

B. Fund Accounting

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

General Fund

The General Fund, as provided by Louisiana Revised Statute 13:1403, is the principal fund of the Sheriff's office and accounts for the operations of the Sheriff's office. The Sheriff's primary sources of revenue are an ad valorem tax levied by the law enforcement district and fees for bonding and keeping prisoners. Other sources of revenue include state revenue sharing, state supplemental pay for deputies, civil and criminal fees, and fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, inmate monies, et cetera. Disbursements from these funds are made to various parish agencies, inmates in suits, inmates, 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.

C. General Fixed Assets and Long-Term Obligations

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in the General Fund. General

EAST FELICIANA PARISH HERIFF
CLINCH, Louisiana

Notes to Financial Statements (Continued)

fixed assets provided by the parish government are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets.

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

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

The two account groups are cash funds. They are concerned only with the measurement of financial position and do not involve measurement of results of operations.

D. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurement date, regardless of the measurement basis applied. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, except for the Agency Funds which are 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

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

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

EAST FLEMING PARISH SHERIFF
Orleans, Louisiana

Notes to Financial Statements (Continued)

Interest on interest-bearing deposits is recorded or accrued as revenue when earned. Substantially all other revenues are recorded when received.

Expenditures

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

Other Financing Sources

General fixed assets acquired through capital lease agreements are recognized as other financing sources and capital outlay expenditures at the time of acquisition. Also, proceeds from long-term loans are recognized as other financing sources when received.

E. Budget and Budgetary Accounting

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

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

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

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

F. Interest-Bearing Deposits

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

G. Inventory

Inventory of the Sheriff's General Fund consists of food purchased by the Sheriff and commodities granted by the United States Department of Agriculture through the Louisiana Department of Agriculture and Forestry. The commodities are recorded as revenues when received; however, all inventory items are recorded as expenses when consumed. All purchased inventory items are stated at cost, which is determined by the first-in, first-out method and commodities are assigned values based on information provided by the United States Department of Agriculture and Forestry.

H. Sick Leave and Sick Leave

Employees of the Sheriff's office earn a 1/3 day per month of sick leave and one day per month of vacation after one year of service. An employee may not accrue vacation leave from one year to the next unless permission has been given by the Sheriff. Sick leave may be accumulated; however, if an employee resigns, retires, or is terminated, the accumulated sick leave is forfeited. An annual fee compensated document has been made at June 30, 1994 due to immateriality.

I. Encumbrances

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

EAST FLOCIANA PARISH SHERIFF
MORNING, Louisiana

Notes to Financial Statements (Continued)

J. Comparative Data

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

K. Total Columns on Combined Statements - Footnote

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

L. Fund Equity

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

M. Adoption of GASB Statement No. 21

During the year ended June 30, 1998, the Sheriff adopted GASB Statement No. 21, Accounting for Pensions by State and Local Governmental Employers. Although this statement is effective for periods beginning after June 15, 1997, the Governmental Accounting Standards Board is encouraging early implementation.

(F) Cash and Interest-Bearing Deposits

Under state law, the Sheriff may deposit funds within a financial agency bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Sheriff may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana. At June 30, 1998, the Sheriff has cash and interest-bearing deposits (bank balances) totaling \$373,481 as follows:

General deposits \$373,481

EAST FELIXIANA PARISH SOCIETY
Clifton, Louisiana

Notes to Financial Statements (Continued)

These deposits are stated at cost, which approximates market. Under state law, these deposits, (or the remaining bank balances) must be secured by Federal deposit insurance or the pledge of securities owned by the financial 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 financial agent bank. These securities are held in the name of the pledging financial agent bank in a holding of collateral bank that is mutually acceptable to both parties. Deposit balances (bank balances) at June 30, 1986, are secured as follows:

Bank balances	\$647,743

Federal deposit insurance	\$147,813
Pledged securities (category 3)	<u>412,888</u>

Total federal insurance and pledged securities	\$799,262

Excess of federal insurance and pledged securities	\$151,519

Pledged securities in category 3 includes unissued or unregistered investments for which the securities are held by the broker or dealer, or by its trust department or agent, but not in the Sheriff's name. Even though the pledged securities are considered uncollateralized (Category 3) Louisiana Revised Statute 9:1227 imposes a statutory requirement on the collateral bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the financial agent has failed to pay deposited funds upon demand.

(3) Ad Valorem Taxes

The Sheriff is the exclusive tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes. Ad valorem taxes attach as an enforceable lien on property as of January 1, of each year. Taxes are levied by the parish government in June and are actually billed to the taxpayers by the Sheriff in October. Billed taxes are due by December 31, becoming delinquent on January 1 of the following year. The taxes are based on assessed values determined by the Tax Assessor of East Feliciana Parish and are collected by the Sheriff. The taxes are remitted to the appropriate taxing bodies net of deductions for assessor's commissions and pension fund contributions.

EAST FELICIANA PARISH SHERIFF
Cibola, Louisiana

Notes to Financial Statements (Continued)

All salaries taxes are budgeted and recorded in the year levied and billed. For the year ended June 30, 1996, law enforcement taxes applicable to the Sheriff's General Fund, were levied at the rate of 5.28 mills on property with assessed valuations totaling \$36,309,439.

Total law enforcement taxes levied during 1996 were \$208,915. There were no taxes receivable in the General Fund at June 30, 1996.

(4) Due From Other Governmental Units

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

State grants	\$ 1,196
Maintenance of prisoners	48,154
Civil, criminal fees and other	<u>8,838</u>
	<u>\$58,187</u>

(5) Changes in General Fixed Assets

A summary of changes in general fixed assets (vehicles, office furniture and equipment) follows:

Balance, June 30, 1994	\$466,741
Additions	75,007
Retirements	<u>(12,882)</u>
Balance, June 30, 1995	618,866
Additions	49,835
Retirements	<u>(12,882)</u>
Balance, June 30, 1996	<u>\$655,819</u>

(6) Pension Plan

Plan Description. The East Feliciana Parish Sheriff contributes to the Sheriff's Pension and Retiree Fund (Retirement System), a cost-sharing multiple employer defined benefit pension plan administered by the Sheriff's Pension and Retiree Fund, a public corporation created in accordance with the provisions of Louisiana Revised Statute 11:2131 to provide retirement.

EAST FELICIANA PARISH SHERIFF
Clinton, Louisiana

Notes to Financial Statements (Continued)

disability and survivor benefits to sheriff and deputy sheriff members throughout the State of Louisiana. The Sheriff's Pension and Relief Fund issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to the Sheriff's Pension and Relief Fund, P.O. Box 2143, Monroe, Louisiana 71210-2144.

Pending Policy. Plan members were required to contribute 3.0% of their annual covered salary and the East Feliciana Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 3.0% of annual covered payroll. The contribution requirements of plan members and the East Feliciana Parish Sheriff are established and may be amended by the Sheriff's Pension and Relief Fund. The East Feliciana Parish Sheriff's contributions to the Retirement System for the years ended June 30, 1994, 1995, and 1996 were \$14,867, \$17,473 and \$18,081 respectively.

07) Changes in Agency Fund Balances

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

	Sheriff's Fund	Tax Collector Fund	Garnishments Fund
Balance, June 30, 1994	\$ 21,373	\$ 16,149	\$ 18,129
Additions	258,866	2,894,629	118,266
Reductions	(238,322)	(1,682,286)	(114,826)
Balance, June 30, 1995	28,917	3,966	11,569
Additions	518,386	2,896,008	148,193
Reductions	(488,286)	(2,888,221)	(138,221)
Balance, June 30, 1996	\$ 58,917	\$ 17,853	\$ 11,541

EAST FELICIANA PARISH SHERIFF
Cliver, Louisiana

Notes to Financial Statements (Continued)

	<u>Prisoner Inmate Fund</u>
Balance, June 30, 1994	\$ 15,933
Additions	86,832
Deductions	(66,832)
Balance, June 30, 1995	16,969
Additions	87,787
Deductions	(68,135)
Balance, June 30, 1996	<u>\$ 16,621</u>

(8) Changes in General Long-Term Debt

The following is a summary of the long-term debt transactions during the year:

	<u>Capital Leases</u>
Long-term debt payable at July 1, 1994	\$ 14,634
Additions	-
Deductions	(12,952)
Long-term debt payable at June 30, 1995	1,784
Additions	-
Deductions	(12,186)
Long-term debt payable at June 30, 1996	<u>\$ -</u>

(9) Litigation and Claims

At June 30, 1996, the Sheriff is involved in one lawsuit claiming damages. In the opinion of the Sheriff's legal counsel, resolution of this lawsuit would not create a liability to the Sheriff in excess of insurance coverage.

(10) Expenses of the Sheriff's Office Paid by the Parish Police Jury

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

SUPPLEMENTAL INFORMATION

SCHEDULE OF INDIVIDUAL FUNDS

GENERAL FUND

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

EAST FLOUJIANA PARISH SHERIFF
Citizens, Louisiana
General Fund

Comparative Balance Sheet
June 30, 1996 and 1995

	<u>1996</u>	<u>1995</u>
ASSETS		
Cash	\$ 15,661	\$ 21,483
Interest-bearing deposits	179,373	211,000
Receivables:		
Accounts	39,843	38,411
Due from other governmental units	58,587	83,738
Inventory	<u>3,622</u>	<u>3,228</u>
Total assets	<u>\$396,986</u>	<u>\$468,578</u>
LIABILITIES AND FUND BALANCES		
Liabilities:		
Accounts payable	\$ 18,988	\$ 18,946
Other accrued liabilities	1,168	-
Deferred revenue	<u>3,002</u>	<u>-</u>
Total liabilities	<u>23,158</u>	<u>18,946</u>
Fund balances:		
Reserved for inventory	3,623	8,910
Reserved for debt service	-	2,784
Unassigned, undesignated	<u>156,612</u>	<u>431,816</u>
Total fund equity	<u>158,235</u>	<u>443,510</u>
Total liabilities and fund balances	<u>\$180,394</u>	<u>\$462,456</u>

GAAP BY FUNDATION SERVICE
 11/19/88, 12/31/88
 General Fund

Statement of Expenditures Compared to Budget (GAAP Basis)
 Year ended June 30, 1989
 with comparison for actual amounts for Year ended June 30, 1988

	1988		Variance / Favorable / Unfavorable	1989 Actual
	Budget	Actual		
Operating:				
Public safety:				
Personnel services and related benefits:				
Sheriff's salary	\$ 50,000	\$ 47,000	\$ 3,000	\$ 47,000
Expenses related	100,000	100,000	100,000	100,000
Pensions and deferred taxes	50,000	50,000	0	50,000
Sheriff's expense allowances	5,000	4,000	1,000	4,000
Total personnel services and related benefits	205,000	205,000	100,000	205,000
Operating services:				
Supplemental insurance	100,000	100,000	0	100,000
Auto insurance	30,000	30,000	0	30,000
Other liability insurance	20,000	20,000	0	20,000
Total operating services	150,000	150,000	0	150,000
Operations and maintenance:				
Auto fuel and oil	30,000	27,000	3,000	27,000
Auto maintenance	10,000	11,000	1,000	11,000
Gasoline permits, supplies, etc.	10,000	9,000	1,000	9,000
Oil for supplies and expenditures	10,000	10,000	0	10,000
Telephone	10,000	10,000	0	10,000
Rents	1,000	1,000	0	1,000
Printer, fueling and maintenance	100,000	100,000	0	100,000
Paper, toner	1,000	1,000	0	1,000
Other professional fees	1,000	1,000	0	1,000
Printer's consumable expenditures	-	10,000	(10,000)	10,000
Misc.	-	100	(100)	100
Total operations and maintenance	200,000	200,000	0	200,000
Travel and other charges	10,000	10,000	0	10,000
Other services:				
Privileges	-	1,000	(1,000)	1,000
Interest	-	1,000	(1,000)	1,000
Total other services	-	2,000	(2,000)	2,000
Capital outlay:				
Autom.	50,000	50,000	0	50,000
Equipment	1,000	1,000	0	1,000
Computer	10,000	10,000	0	10,000
Total capital outlay	61,000	61,000	0	61,000
Total expenditures:	417,000	417,000	0	417,000

**STATE POLICE AND THE OFFICE
OF THE ATTORNEY GENERAL
General Fund**

Statement of Expenditures compared to Budget (State Fiscal)
Year Ended June 30, 1988
with comparative actual amounts for Year Ended June 30, 1987

	1988		1987	
	Budget	Actual	Committed	Actual
Current:				
Public safety -				
Personnel services and related benefits:				
Police salaries	\$ 11,000	\$ 11,000	\$ -	\$ 41,367
Police pay incentives	160,000	170,487	86,588	121,000
Travel and per diem costs	40,000	74,497	10,000	14,000
Benefit expense allocation	-	4,000	10,000	4,333
Total personnel services and related benefits	<u>211,000</u>	<u>360,084</u>	<u>106,588</u>	<u>180,699</u>
Operating services:				
Motor liability insurance	100,000	100,000	1,000	84,400
Auto insurance	40,000	36,878	40,000	34,000
Other liability insurance	10,000	10,000	15,000	10,000
Total operating services	<u>150,000</u>	<u>146,878</u>	<u>56,000</u>	<u>128,400</u>
Operations and maintenance:				
Auto fuel and oil	20,000	20,700	20,000	20,400
Auto maintenance	20,000	20,700	20,000	17,000
Supplies and forms, supplies, etc.	10,000	21,000	10,000	8,400
Office supplies and expenditures	40,000	37,000	4,000	12,000
Telephone	10,000	10,000	10,000	11,000
Books	1,000	1,000	100	1,000
Printer leasing and maintenance	200,000	200,000	20,000	174,000
Legal fees	0,000	7,000	0,000	7,000
Other professional fees	0,000	700	0,000	700
Outdated information expenditures	10,000	10,000	10,000	100,000
Donated items to other agencies	-	-	-	7,000
Other	1,000	-	1,000	11,000
Total operations and maintenance	<u>302,000</u>	<u>308,100</u>	<u>75,000</u>	<u>487,100</u>
Travel and other charges:	10,000	10,700	-	1,000
Other services:				
TV program	-	10,000	10,000	8,400
Interest	-	100	10,000	1,000
Total other services	<u>-</u>	<u>10,100</u>	<u>20,000</u>	<u>9,400</u>
Capital outlay:				
Automobile	20,000	20,700	27,000	20,000
Equipment	10,000	10,000	100,000	10,000
Computer	-	-	-	5,000
Office real estate	-	-	-	10,000
Total capital outlay	<u>30,000</u>	<u>30,700</u>	<u>127,000</u>	<u>45,000</u>
TOTAL EXPENDITURES	<u>\$ 411,000</u>	<u>\$ 447,862</u>	<u>\$ 268,588</u>	<u>\$ 376,299</u>

FISCAL YEAR TYPE - ASSET FUNDS

- Sheriff's Fund - To account for funds held in connection with civil suits and sheriff's sales and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.
- Tax Collector Fund - Article V, Section 21 of the Louisiana Constitution of 1904, provides that the Sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.
- Garnishments Fund - To account for the collection of garnishments paid on an installment basis as authorized by the court and payment of these collections to the Sheriff's General Fund and other recipients in accordance with applicable laws.
- Prisoner Inmate Fund - To account for the deposits made by, and for, inmates to their individual accounts and the appropriate disbursements to these inmates.

GMT POLICEMANS ANNUAL SAVINGS
CLUBS, LOUISIANA
Primary Fund Type - Agency Funds

Comparing Balance Sheet
 June 30, 1976
 With Comparative Totals for June 30, 1975

	<u>Shareholder's</u>	<u>Tax</u>	<u>Contributions</u>	<u>Investments</u>	<u>Police</u>	<u>Totals</u>
	<u>1976</u>	<u>1976</u>	<u>1976</u>	<u>1976</u>	<u>1976</u>	<u>1976</u>
ASSETS						
Cash	\$ -	\$ -	\$11,324	\$ -	\$ -	\$11,324
Investment deposits	43,283	11,382	-	18,622	-	73,287
Total assets	43,283	11,382	11,324	18,622	-	84,611
	-----	-----	-----	-----	-----	-----
LIABILITIES						
Due to existing bodies and others	44,394	43,585	41,234	18,622	-	117,835
Due to families and others	45,394	43,382	41,234	18,622	-	148,632
Total liabilities	89,788	86,967	82,468	37,244	-	166,457
	-----	-----	-----	-----	-----	-----

1987 (1988) Real Estate
 Income, Deductions
 Primary/secondary - Agency funds

Subtotals of changes in capital and liabilities
 1987-1988 (see 19, 1988 and 1989)

	1987		1988		1989		1990		1991	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Real estate, beginning of year	1,250,000	1,250,000	1,112,000	1,300,000	1,000,000	1,300,000	850,000	1,300,000	850,000	1,300,000
additions:										
Depreciation	200,000	-	180,000	-	170,000	-	160,000	-	150,000	-
Interest	50,000	-	40,000	-	30,000	-	20,000	-	10,000	-
Losses and gains	200,000	-	100,000	-	100,000	-	100,000	-	100,000	-
Cash, notes, etc., on hand	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Increase in investments	2,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
total additions	<u>450,000</u>	<u>1,000,000</u>	<u>320,000</u>	<u>1,000,000</u>	<u>280,000</u>	<u>1,000,000</u>	<u>280,000</u>	<u>1,000,000</u>	<u>260,000</u>	<u>1,000,000</u>
1987	1,700,000	1,250,000	1,432,000	2,300,000	1,280,000	2,300,000	1,130,000	2,300,000	1,110,000	2,300,000
1988	1,250,000	1,250,000	1,112,000	1,300,000	1,000,000	1,300,000	850,000	1,300,000	850,000	1,300,000
1989	1,000,000	1,000,000	850,000	1,000,000	600,000	1,000,000	400,000	1,000,000	200,000	1,000,000
1990	850,000	850,000	600,000	850,000	400,000	850,000	200,000	850,000	100,000	850,000
1991	850,000	850,000	600,000	850,000	400,000	850,000	200,000	850,000	100,000	850,000
total	<u>5,750,000</u>	<u>5,750,000</u>	<u>4,994,000</u>	<u>6,750,000</u>	<u>4,080,000</u>	<u>6,750,000</u>	<u>3,180,000</u>	<u>6,750,000</u>	<u>2,260,000</u>	<u>6,750,000</u>
deductions:										
Cash, notes, etc., distributed	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000
Increase in liabilities	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
Losses and gains	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
Interest	100,000	-	100,000	-	100,000	-	100,000	-	100,000	-
Depreciation	200,000	-	180,000	-	170,000	-	160,000	-	150,000	-
Increase in investments	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
Losses and gains	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
Increase in liabilities	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-	1,000,000	-
total deductions	<u>5,750,000</u>	<u>1,000,000</u>	<u>4,994,000</u>	<u>1,000,000</u>	<u>4,080,000</u>	<u>1,000,000</u>	<u>3,180,000</u>	<u>1,000,000</u>	<u>2,260,000</u>	<u>1,000,000</u>
total, end of year	1,250,000	1,250,000	1,112,000	1,300,000	1,000,000	1,300,000	850,000	1,300,000	850,000	1,300,000

INTERNAL CONTROL, COMPLIANCE
AND
OTHER INFORMATION

DARNALL, SIKES, KOLDER, FREDERICK & RAINY

INDEPENDENT PUBLIC ACCOUNTANTS

MEMO

1 City Plaza, 2nd
New Orleans, Louisiana 70112
Phone: 584-1111
Telex: 584-1111
Cable: 584-1111
Fax: 584-1111
E-mail: dsikes@dsikes.com
www.dsikes.com

MEMO

August 10, 1998

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

TO THE HONORABLE
T. E. "Randy" Ragione
East Feliciana Parish Sheriff

FROM
DARNALL, SIKES, KOLDER,
FREDERICK & RAINY

DATE
August 10, 1998

PERIOD
For the year ended
June 30, 1998

RE:
Internal Control
Structure

The Honorable T. E. "Randy" Ragione
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff, as of and for the two years ended June 30, 1998, and have issued our report thereon dated July 10, 1998.

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

The East Feliciana Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, awareness 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general purpose financial statements of the East Feliciana Parish Sheriff, for the two years ended June 30, 1998, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of

TO THE HONORABLE
T. E. "Randy" Ragione

FROM
DARNALL, SIKES, KOLDER,
FREDERICK & RAINY

DATE
August 10, 1998

PERIOD
For the year ended
June 30, 1998

RE:
Internal Control
Structure

TO THE HONORABLE
T. E. "Randy" Ragione

FROM
DARNALL, SIKES, KOLDER,
FREDERICK & RAINY

DATE
August 10, 1998

PERIOD
For the year ended
June 30, 1998

RE:
Internal Control
Structure

TO THE HONORABLE
T. E. "Randy" Ragione

FROM
DARNALL, SIKES, KOLDER,
FREDERICK & RAINY

DATE
August 10, 1998

PERIOD
For the year ended
June 30, 1998

RE:
Internal Control
Structure

MEMO TO
THE HONORABLE
T. E. "Randy" Ragione
East Feliciana Parish Sheriff

relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

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

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

Dunnell, Sims, Kollar, Frederick & Rainey

a Corporation of Certified Public Accountants

Lafayette, Louisiana
July 19, 1995

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

1946

1. Bayou Lake, LA.
2. Lake Charles, LA.
3. Lake F. Matthews, LA.
4. Lake F. Matthews, LA.
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20. Lake F. Matthews, LA.

1946
Lake F. Matthews, LA.

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

1. Lake F. Matthews, LA.
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The Honorable T. B. "Buddy" Haglene
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff, as of and for the two years ended June 30, 1946, and have issued our report thereon dated July 19, 1946.

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

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

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

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

Darnall, Sikes, Kolder, Frederick & Rainey

a corporation of certified public accountants

Lafayette, Louisiana
July 19, 1946

RECEIVED
JULY 20 1946
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GENERAL OF THE UNITED STATES
WASHINGTON, D. C.

DARNALL, SIKES, KOLDER, FREDERICK & RAINEY

A CORPORATION OF TEXAS INCORPORATED

CPAs

1400/1000 ST. LOUIS, MISSOURI 63103
2025 N. GARDNER ST. ST. LOUIS, MISSOURI 63105
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MEMPHIS
2025 N. GARDNER ST. ST. LOUIS, MISSOURI 63105

1000 W. BROAD ST. ST. LOUIS, MISSOURI 63102
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1000 W. BROAD ST. ST. LOUIS, MISSOURI 63102

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

The Honorable T. E. "Randy" Engleme
East Feliciana Parish Sheriff
Clinton, Louisiana

We have audited the general purpose financial statements of the East Feliciana Parish Sheriff, as of and for the two years ended June 30, 1988, and have issued our report thereon dated July 19, 1988.

We conducted our audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States and the provisions of the Office of Management and Budget (OMB) Circular A-133, "Audits of State and Local Governments". Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing our audit for the two years ended June 30, 1988, we considered the Sheriff's internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-133. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal Financial Assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general purpose financial statements in a separate report dated July 19, 1988.

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

MEMPHIS
MEMPHIS OFFICE OF
INTERNAL CONTROL
STRUCTURE
AUDITING

in any internal control structure, errors, irregularities, or instances of non-compliance may nevertheless occur and not be detected. Also, projection of any evaluation of the accuracy in future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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

<u>Accounting Controls</u>	
Revenues and cash receipts	
Purchases and cash disbursements	
Equipment	
<u>Administrative Controls</u>	
<u>General Requirements</u>	<u>Specific Requirements</u>
Political activity	Types of services allowed or not allowed
Civil rights	
Federal financial reports	
Allowable costs/unit principles	
Administrative requirements	
Drug-Free Workplace Act	

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

During the two years ended June 30, 1996, the East Portland Parish Sheriff had no major Federal financial assistance programs and expended 100 percent of its total Federal financial assistance under the following major Federal financial assistance programs for the two years ended June 30, 1996:

Police Force Drug Task Force
Food Distribution Program
Community Policing Grant - COPS

We performed tests of controls, as required by OMB Circular A-133, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we have considered relevant to preventing or detecting material non-compliance 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 major programs. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions

issues matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

Insufficient Segregation of Accounting Functions

Finding:

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

Recommendation:

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

Response:

No response is considered necessary.

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

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

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

Darnall, Stokes, Kaldor, Frederick & Rainey

A Corporation of Certified Public Accountants

Lafayette, Louisiana
July 18, 1996

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Dornall, Sikes, Kolder, Frederick, & Rainey

A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana

July 18, 1998

East Feliciana Parish Sheriff
Clinton, Louisiana

Schedule of Federal Financial Assistance
Years Ended June 30, 1994 and 1995

<u>Federal Grants/Pass-Through Number/PROGRAM Title</u>	<u>Federal CFDA Number</u>	<u>Revenue Reimburse</u>	<u>Disbursements/ Expenditures</u>
Summary Federal Financial Assistance Programs			
1994:			
U. S. Department of Justice - Passed-Through: Louisiana Commission on Law Enforcement - Delta Force Drug Task Force	16.579	\$45,383	\$45,383
U. S. Department of Justice - Community Policing Grants (Cops)	16.718	38,387	38,387
U. S. Department of Agriculture - Direct program: Food distribution	10.550	_____ 322	_____ 322
		\$83,770	\$83,770
1995:			
U. S. Department of Justice - Passed-Through: Louisiana Commission on Law Enforcement - Delta Force Drug Task Force	16.579	\$78,794	\$78,794
U. S. Department of Agriculture - Direct program: Food distribution	10.550	_____ 322	_____ 322
		\$80,116	\$80,116