

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

The Honorable Jerry L. Laperriere  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statement of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 2, 1996.

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

The Terrebonne 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. 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.

## INTERNAL CONTROL AND COMPLIANCE

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**TERREBONNE PARISH SHERIFF  
 (AS EX-OFFICIO PARISH TAX COLLECTOR)**

HOUMA, LOUISIANA

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the Auditor, or reviewed, 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: NOV 20 1985

*Burgess & Company*

— Certified Public Accountants —  
 Baton, Louisiana

A PROFESSIONAL CORPORATION

TERREBONNE PARISH SHERIFF  
(AS EX OFFICIO PARISH TAX COLLECTOR)  
HOUMA, LOUISIANA

Year Ended June 30, 1995

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## FINANCIAL STATEMENT

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

The Honorable Jerry L. Laporte  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statement of the Terrebonne Parish Sheriff as of and for the year ended June 30, 1996, and have issued our report thereon dated October 2, 1996.

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

Compliance with laws and regulations applicable to the Tax Collector Fund is the responsibility of the Terrebonne Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statement is free of material misstatement, we performed tests of the Sheriff's compliance with certain provisions of laws and regulations. However, the objective of our audit of the Tax Collector Fund financial statement of the Terrebonne Parish Sheriff 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.

*Bergeron & Company*

October 2, 1996

**INDEPENDENT AUDITORS' REPORT**

The Honorable Jerry L. Larpenter  
Terrebonne Parish Sheriff as  
Ex-Officio Tax Collector  
Houma, Louisiana

We have audited the accompanying statement of collections, distributions, and unsettled balances of the Tax Collector Fund (agency fund) of the Terrebonne Parish Sheriff for the year ended June 30, 1995 as listed in the table of contents. This financial statement is the responsibility of the Terrebonne Parish Sheriff as Ex-Officio Parish Tax Collector. Our responsibility is to express an opinion on this financial statement 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statement presents information only on the Tax Collector Fund (agency fund). Further, the accompanying statement of collections, distributions, and unsettled balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions and unsettled balances of the Tax Collector Fund of the Terrebonne Parish Sheriff for the year ended June 30, 1995 on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued a report dated October 2, 1995 on our consideration of the Tax Collector Fund's internal control structure and a report dated October 2, 1995 on its compliance with laws and regulations.

October 2, 1995

*Bergeron & Company*

**TERREBONNE PARISH SHERIFF**  
 Tax Collector Agency Fund  
 Houma, Louisiana

Statement of Collections, Distributions and Unsettled Balances  
 Year Ended June 30, 1996

Unsettled balances, June 30, 1995	<u>\$ 443,458</u>
<b>Collections:</b>	
Ad valorem taxes	25,093,154
Sparring licenses	447,300
Parish licenses	204,651
Interest earned on:	
Delinquent taxes	31,186
Deposits of taxes, licenses, etc.	30,120
State revenue sharing	2,026,966
Tax notices, etc.	20,404
Refunds and redemptions	111,680
Louisiana Tax Commission's commission	<u>9,538</u>
Total collections	<u>29,085,857</u>
<b>Total</b>	<u><b>\$ 30,229,125</b></u>
<b>Distributions:</b>	
Louisiana Department of Wildlife and Fisheries	420,680
Atchafalaya Levee District	1,113,808
Terrebonne Parish:	
Assessor	426,284
Consolidated Government	99,454,830
School Board	5,214,337
Sheriff-Law Enforcement Tax	2,067,690
Sheriff-Commissions	402,753
Fire districts	1,280,141
Waterworks districts	1,166
Recreation districts	1,488,320
Refunds and redemptions	110,376
Pension funds	783,701
Louisiana Tax Commission's commission	<u>15,000</u>
Total distributions	<u>29,916,122</u>
<b>Unsettled balances at June 30, 1996</b>	<u><b>\$ 311,003</b></u>

See accompanying notes to financial statement.



**TERREBONNE PARISH SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

**Notes to Financial Statement**

**1) Summary of Significant Accounting Policies**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and sporting licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in this report are also included, as a agency fund, in the Sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

**2) Interest Bearing Deposits**

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1996, the Sheriff has interest-bearing deposits (book balances) totaling \$371,000, representing unsettled tax collections. Deposit balances (bank balances) at June 30, 1996 of \$428,960 are secured by \$301,727 of federal deposit insurance and \$127,232 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB Category 3).

**TERREBONNE PARISH-SHERIFF**  
Tax Collector Agency Fund  
Houma, Louisiana

Notes to Financial Statement, Continued

3) State Revenue Sharing Funds

The revenue sharing funds provided by Act 1220 of 1995 received during the year were allocated among the taxing bodies as follows:

Achafalaya Levee District	\$ 105,641
Terrebonne Parish:	
Consolidated Government	1,152,931
Sheriff	210,798
School Board	244,003
Recreation districts	110,911
Fire districts	155,054
Pension Funds	<u>42,000</u>
Total	<u>\$ 2,026,005</u>

4) Unsettled Balances

The unsettled cash balance of \$311,003 at June 30, 1996 consists of \$262,000 in taxes, \$27,425 in sporting licenses and \$1,543 in tax notices, interest on deposits, etc.