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CLAIBORNE PARISH SHERIFF
De St-Othello Parish Tax Collector
Homer, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1994

CLAYBORNE PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Bossier, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1996

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Independent Auditor's Report

HONORABLE KENNETH VOLLENSTE
CLATSOP PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Homer, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Clatsop Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Clatsop Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and 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 financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in note 1, the Clatsop Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Clatsop Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

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HONORABLE KENNETH VALENTINE
CLAIBORNE PARISH SHERIFF AND
IN-OFFICIO PARISH TAX COLLECTOR
Homer, Louisiana

Independent Auditor's Report,
June 30, 1996

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Claiborne Parish Sheriff as of June 30, 1996, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with Government Auditing Standards, I have also issued reports dated July 18, 1996, on the Claiborne Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.



West Monroe, Louisiana
July 18, 1996

FINANCIAL STATEMENTS

CLAIBORNE PARISH SHERIFF
Homer, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1996

ASSETS

Cash

\$73,159**LIABILITIES**

Due to taxing bodies and others

\$73,159

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Honey, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions, and
Unsettled Balances Due to Tying Backs and Others
For the Year Ended June 30, 1996

UNSETTLED BALANCES, JUNE 30, 1995	<u>573,881</u>
COLLECTIONS	
Ad valorem taxes:	
Current year	4,834,308
Prior year	2,807
Automobile dealers tax (net)	686
State Revenue Sharing	379,974
Sportsman licenses	73,799
Occupational licenses	27,433
Interest on:	
MIFW accounts	4,364
Delinquent taxes	4,158
Prevented taxes held in escrow	1,859
Automobile dealers tax	168
Tax notices, etc.	<u>8,957</u>
Total collections	<u>4,539,121</u>
Total	<u>4,610,002</u>
DISTRIBUTIONS	
Louisiana Department of Forestry	22,938
Louisiana Tax Commission	1,817
Louisiana Department of Wildlife and Fisheries	82,288
Claborne Parish:	
Assessor	178,092
Police Jury	1,312,486
School Board	1,536,008
Sheriff	719,755
Hospital District No. 2	200,773

(Continued)

CLAYBORNE PARISH SHERIFF
 Houma, Louisiana
 TAX COLLECTOR AGENCY FUND
 Statement of Collections, Distributions,
 and Unsettled Balances Due to
 Taxing Bodies and Others
 For the Year Ended June 30, 1996

DISTRIBUTIONS: (CONT'D)

Fire Protection Districts:

Evergreen	51,343
Haynesville No. 3	86,713
Houma No. 4	86,184
South Claiborne No. 5	78,578
No. 6	134,683
Haynesville Recreation District	88,155
Village of Athens	4,545
Town of Junction City	1,318
Pension Trust	118,087
Other settlements	340
Total distributions	<u>4,536,243</u>
UNSETTLED BALANCES, JUNE 30, 1996	<u>373,259</u>

(Continued)

The accompanying notes are an integral part of this statement.

CLAIBORNE PARISH SHERIFF
Bossier, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
As of and For the Year Ended June 30, 1996

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 licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:317(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio-parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

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

C. CASH AND CASH EQUIVALENTS

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank decided in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

CLAIBORNE PARISH SHERIFF
Bossier, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

At June 30, 1996, the sheriff has cash and cash equivalents (bank balances) totaling \$73,259, as follows:

Demand deposits	\$61,729
Time deposits	<u>61,530</u>
Total	<u>\$73,259</u>

At June 30, 1996, the sheriff has cash and cash equivalents (bank balances) totaling \$80,593. All cash and cash equivalents are deposited in interest bearing accounts which are fully secured by federal deposit insurance.

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1220 of 1995 were distributed as follows:

Clabornie Parishi	
Police Jury	\$79,638
School Board	186,805
Sheriff	107,225
Pension Funds	<u>6,310</u>
Total	<u>\$379,978</u>

3. AUTO DEALER TAXES

Louisiana Revised Statute 47:1561.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem taxes due on motor vehicles sold during the month. The remittances are deposited into a separate interest bearing account. During December of each year, the dealer's actual tax liability is determined and that amount is transferred to the tax collector account for settlement to the various taxing districts. Any amounts exceeding the auto dealer's tax liability will be distributed among the appropriate taxing bodies. The following schedule provides detail on changes in the separate motor vehicle dealer account during the period ended June 30, 1996:

CLAYBORNE PARISH SHERIFF
Houma, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

Balance at June 30, 1995	57,913
Rebates	14,993
Transfers to tax collector account	<u>(14,000)</u>
Net change for the current year	<u>589</u>
Balance at June 30, 1996	<u>\$8,902</u>

4. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1578 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the funds segregated shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. For the 1995 tax roll, Dubach Gas Company paid \$55,897 in all voluntary taxes under protest. The protested taxes, plus interest earnings of \$5,653, are deposited in an escrow account pending final settlement of the remaining suit.

**Independent Auditor's Reports Required
by Government Auditing Standards**

The following independent auditor's reports on compliance with laws and regulations, and internal control structure are presented in compliance with the requirements of Government Auditing Standards, issued by the Comptroller General of the United States and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

**Independent Auditor's Report on
Compliance With Laws and Regulations**

**HONORABLE KENNETH VALENTINE
CLAIBORNE PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Bossier, Louisiana**

I have audited the financial statements of the Tax Collector Agency Fund of the Claiborne Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated July 18, 1996.

I conducted my audit in accordance with generally accepted auditing standards; *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Louisiana Governmental Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards and the audit guide require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations, applicable to the Tax Collector Agency Fund, is the responsibility of the sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the sheriff's compliance with certain provisions of laws and regulations. However, the objective of my audit of the financial statements 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*.

**REGISTERED ACCOUNTANT
MEMBER OF CERTIFIED
PUBLIC ACCOUNTANTS**

**MEMBER OF LOUISIANA
CERTIFIED PUBLIC
ACCOUNTANTS**

**MEMBER LISTED IN
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HONORABLE KENNETH VALENTINE
CLAYBORNE PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR

Homer, Louisiana

Report on Compliance With
Laws and Regulations,
June 30, 1986

This report is intended for the use of management of the Clayborne Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
July 18, 1986



**Independent Auditor's Report
on Internal Control Structure**

**HONORABLE KENNETH VALENTINE
CLAIBORNE PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR**
Bossier, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Claiborne Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated July 18, 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 Claiborne 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 or other comprehensive basis of accounting. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing my audit of the financial statements of the Claiborne Parish Sheriff's Tax Collector Agency Fund for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal

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INDEPENDENT AUDITOR
PUBLIC ACCOUNTANTS**

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HONORABLE KENNETH VOLINTESE
CLAIBORNE PARISH SHERIFF AND
IN OFFICIO PARISH TAX COLLECTOR

Bossier, Louisiana

Report on Internal Control Structure,

June 30, 1996

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 financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I considered to be material weaknesses as defined above.

This report is intended for the use of management of the Claiborne Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

July 18, 1996