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MISS FANNON SHERIFF
MINNFIELD, LOUISIANA

ANNUAL FINANCIAL REPORT

JUNE 30, 1966

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November 5, 1986

INDEPENDENT AUDITORS' REPORT

Honorable James E. "Buddy" Corbin
Miss Parish Sheriff
Mandeville, Louisiana 71483

We have audited the accompanying financial statements of the Miss Parish Sheriff, a component unit of the Miss Parish Police Jury, as of and for the year ended June 30, 1986, as listed in the table of contents. These financial statements are the responsibility of the management of the Miss Parish Sheriff. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our 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. These standards require that we 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Miss Parish Sheriff as of June 30, 1986, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing standards, we have issued a report dated November 5, 1986 on our examination of the Miss Parish Sheriff's internal control structure and a report dated November 5, 1986 on its compliance with laws and regulations.

Our audit was conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplemental information schedules listed in the table of contents is presented for purposes of additional analysis and is not a required part of the financial statements of the Miss 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 stated in all material respects in relation to the financial statements taken as a whole.



Edwin J. Bates

COMPONENT UNIT FINANCIAL STATEMENTS

VIEW FUNDING LIABILITY

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT CREDIT
 2007-08-31

	CONTRACTORS		FINANCIAL FROM OTHER		ACCOUNTS	
	TYPE	AMOUNT	TYPE	AMOUNT	GENERAL	FUND
CASH AND CASH EQUIVALENTS		\$ 3,129,429		\$ 97,288		\$ 3,226,717
FOR FROM OTHER FUNDS (NOTE 4)		21,200				21,200
RECEIVABLES (NOTE 3)		21,124				21,124
PREPAID EXPENSES		19,888				19,888
CASH, RECEIVABLES AND EQUIPMENT (NOTE 5)					1808,481	1808,481
TOTAL ASSETS		\$ 3,431,641		\$ 97,288		\$ 3,528,929

LIABILITIES AND FUND EQUITY

LIABILITIES						
Accounts Payable	\$ 12,904		\$ 12,904			\$ 12,904
Due To Other Funds (NOTE 4)			84,181			84,181
Due To Taxing Bodies And Others			5,328			5,328
TOTAL LIABILITIES			102,413			102,413
FUND EQUITY						
Investment In Stocks (Fixed Assets)					1808,481	1808,481
Fund Balance						
Surplus - Undesignated	1,024,812					1,024,812
NOTE FUND EQUITY	1,024,812					1,024,812
TOTAL LIABILITIES AND FUND EQUITY			\$ 102,413		\$ 102,413	\$ 2,426,516

The accompanying notes are an integral part of this statement.

MORRIS TRAVIS SHERIFF

GOVERNMENTAL FUND TYPE - GENERAL FUND (SALARY)

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET (GAAP BASIS) AND ACTUAL
FOR THE YEAR ENDED JUNE 30, 1996

REVENUES	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Fees - Ad Valorem	\$ 716,780	\$ 717,810	\$ 1,130
Intergovernmental Monies:			
Various Grants	42,000	42,479	479
State Funds:			
State Revenue Sharing	118,000	118,200	200
State Supplemental Pay	42,000	42,507	507
Fees, Charges, And Commissions For Services:			
Commissions On Licenses, Fines, Etc.	84,200	42,479	(41,721)
Civil and Criminal Fees	75,200	75,553	353
Feeding And Housing Prisoners	107,400	175,250	167,850
Court Attachments	2,800	2,800	
Interest Earnings	44,000	42,281	(1,719)
Miscellaneous	11,800	35,826	24,026
TOTAL REVENUES	1,268,880	1,309,320	40,440
EXPENDITURES			
Public Safety (Continued):			
Personnel Services And Related Benefits	778,400	780,566	(2,166)
Operating Services	188,000	185,078	2,922
Materials And Supplies	178,000	175,844	2,156
Travel And Other Charges	22,800	28,288	(5,488)
Capital Outlay	112,200	116,206	(4,006)
TOTAL EXPENDITURES	1,281,400	1,286,072	(4,972)
EXCESS (DEFICIT) OF REVENUES OVER EXPENDITURES	(12,520)	23,248	35,768
OTHER FINANCING SOURCES			
Proceeds From Sale Of Assets	1,800	1,800	1,800
TOTAL OTHER FINANCING SOURCES	1,800	1,800	1,800
EXCESS (DEFICIT) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	(10,720)	25,048	35,768
FUND BALANCE AT BEGINNING OF YEAR	1,188,818	1,188,818	-
FUND BALANCE AT END OF YEAR	11,098,000	11,213,866	115,766

The accompanying notes are an integral part of this statement.

WISS PARISH SHERIFF

**BOOKS TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994**

INTRODUCTION

THE SHERIFF - The Wiss Parish Sheriff serves as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish as provided by the State of Louisiana Constitution of 1878 and has numerous other duties and powers as provided by law. The Sheriff is a parish-wide elected official and serves for a term of four years upon election.

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

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

B. REPORTING ENTITY

As the governing authority of the parish, the reporting purposes, the Wiss Parish Police Jury is the financial reporting entity for Wiss Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the Wiss Parish Police Jury for financial reporting purposes. The Board's criteria for including a potential component unit within the reporting entity is financial accountability. The Board has set forth criteria to be considered in determining financial accountability. This criteria includes:

(Cont. lined)

MISSISSIPPI SHERIFF

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

1. Approving a voting majority of an organization's governing body, and
 - a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury provides office facilities for the sheriff, the sheriff was determined to be financially dependent on the police jury and accordingly is considered to be a component unit of the Miss Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

d. FUND ACCOUNTING

The accounts of the Miss Parish Sheriff are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The various funds and account groups are reported by generic fund type in the financial statements. Each fund operates with a group of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The following fund categories, fund types, and account group are used by the Sheriff.

GOVERNMENTAL FUND TYPE

General Fund (Major) - The General Fund is the principal fund of the Sheriff and is used to account for the operations of the sheriff's office. This fund is used to account for the various sources of revenues received by the Sheriff's office. The Sheriff's primary source of revenues is an ad valorem tax levied for the law enforcement district. Other sources of revenues include commissions on state revenue sharing, state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners. General operating expenditures are paid from this fund.

(Continued)

MISSISSIPPI SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

FIDUCIARY FUND TYPE

Agency Funds - The Civil, Tax Collection, and Cash Bond Funds are used to account for assets held as an agent for others. Disbursements from these funds are made to various parish agencies, including to utility providers, in the manner prescribed by law. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

ACCOUNT GROUP

General Fixed Assets - Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and reported in the general fixed assets account group. Depreciated fixed assets provided by the Miss Parish Building Jury, which are not significant, are not recorded within the general fixed assets account group. Fixed assets are valued at historical cost. No depreciation has been provided on general fixed assets. The account group is not a fund and is concerned only with the measurement of financial position and does not involve measurement of results of operations.

B. 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 made, regardless of the measurement bases applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting. The General Fund uses the following practices in recording revenues and expenditures:

Taxes - Ad valorem taxes and the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, however due 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.

Federal and state grants are recorded when the Sheriff is entitled to the funds.

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.

Other Financing Sources - Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received.

(Continued)

WINE PARISH SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994**

B. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include accounts in petty cash, demand deposits, interest bearing demand deposits, and time deposits. Under State law, the Sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank located in the parish where the funds are collected. At June 30, 1994, the carrying amount of the Sheriff's cash and cash equivalents totaled \$1,879,328 as follows:

Demand Deposits	\$ 489,150
Petty Cash	8,178
Certificates of Deposit	821,231
Total	<u>\$1,879,328</u>

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 financial institution. The market value of the pledged securities plus the Federal deposit insurance must at all times equal the amount on deposit with the financial institution. At June 30, 1994, the bank balance of the Sheriff's deposits with financial institutions was \$1,312,457. Of the bank balance, \$213,627 was covered by Federal depositary insurance and \$1,098,940 was covered by the pledge of securities owned by the depository bank. These securities, which have a total market value of \$1,727,216 are held in the name of the pledging bank in a custodial bank that is mutually acceptable to both parties. These pledged securities are considered uncollateralized under the provisions of GASB Statement 21, however, Louisiana Revised Statutes impose a statutory requirement on the custodial bank to advise and sell the pledged securities within 30 days of being notified by the sheriff that the pledging bank has failed to pay deposited funds upon demand.

F. BUDGET PRACTICES

The proposed budget for the General Fund for the fiscal year ended June 30, 1994 was made available for public inspection on June 8, 1993. The proposed budget was prepared on the modified accrual basis of accounting and was published in the official journal fifteen (15) days prior to the public hearing. A public hearing on the proposed budget for the fiscal year ended June 30, 1994, was held at the Wine Parish Sheriff's office on June 20, 1993, for comments from taxpayers. The budget was finally adopted by the Sheriff, was properly amended during April of 1994, and each amended budget date is reflected in these financial statements.

Neither reconciliation accounting nor formal integration of the budget into the accounting records is employed as a management device. However, periodic comparison of budget and actual amounts are made.

All budgeted appropriations lapse at the end of each fiscal year. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

[Overlaid]

WISDOM PARISH SHERIFF

NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

2. COMPENSATED ABSENCE

Employees of the Wisdom Parish Sheriff earn two weeks of vacation leave each year. Vacation leave is not accumulative and must be used during the period earned and, accordingly, the Wisdom Parish Sheriff has no accumulated and vested benefits related to vacation leave which require accrual.

Sick leave is granted at the discretion of the Sheriff.

3. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only to indicate it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither in such data compliance to a consolidation and interfund eliminations are not made.

3. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage
Law Enforcement District # 1	20.28	20.28
Law Enforcement District # 2	8-81	8-81

The District # 1 Millage was established by the Louisiana constitution and does not expire while the District # 2 millage expires in the year 2000 as voted by electors in Wisdom Parish on October 3, 1989.

3. RECEIVABLES

The receivables of \$21,128 at June 30, 1994, are as follows:

Class of Receivables	General Fund
Funding and Keeping Friends	\$15,047
SPONS	4,784
Court Attendance	100
Other Revenue	1,197
Total	<u>\$21,128</u>

4. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1994 are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$12,292	
Tax Collector Fund		\$12,292
Total	<u>\$12,292</u>	<u>\$12,292</u>

(Continued)

MISSISSIPPI SHERIFF

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1998**

3. CHANGES IN GENERAL FUND ASSETS

A summary of changes in general fund assets follows:

	Balance July 1, 1997	Admissions	Deductions	Balance June 30, 1998
Land	0			0
Buildings	18,150			18,150
Equipment	733,873	2,128,408	2,68,723	1,173,558
Total	751,923	2,128,408	2,68,723	1,611,608

4. EMPLOYEE RETIREMENT SYSTEM

Substantially all full-time employees of the Miss. Parish Sheriff participate in the Louisiana Sheriff's Pension and Relief Fund ("System"). The Sheriff's Pension and Relief Fund is a multiple employer (cost-sharing), statewide public employee retirement system (PERS) which is administered and controlled by a separate board of trustees.

Plan Description - All sheriffs and all deputies who are found to be physically fit, who work at least 1480 per month, and who were between the ages of 18 and 65 at the time of original employment were required to participate in the System. Employees are eligible to retire at or after age 55 with at least 15 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 3.3 percent for each year of total service in at least 15 but less than 25 years, 3.7% percent for each year of total service in at least 15 but less than 25 years, and 3 percent for each year of total service in at least 25 years. In any case, the retirement benefit cannot exceed 60 percent of their final-average salary. Final-average salary is the employee's average salary over the 18 consecutive or joint months that produce the highest average. Employees who terminate with at least 15 years of service and do not wish to have employee contributions pay retro to or after age 55 and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplemental information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, P. O. Box 2163, Monroe, Louisiana 71202-2163 or by calling (214) 343-3088.

[Continued]

WINE PARISH SHERIFF

NOTE TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR ENDED JUNE 30, 1994

Function Policy - Contributions to the System include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. State statute requires covered employees to contribute a percentage of their salaries to the System and such percentage is presently 8.75. As provided by Louisiana Revised Statute 11:183, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The current rate for employers is 8.75%. The Wine Parish Sheriff's contributions to the System for the years ended June 30, 1993, 1992, and 1991 were \$31,129, \$24,375, and \$15,146, respectively, and were equal to the required contribution for each year.

7. CHANGES IN FINANCIAL FUND TYPE - AGENCY FUND BALANCES

The following is a summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1994:

	Balance July 1, 1993	Additions	Reductions	Balance June 30, 1994
Civil Fund	\$ 18,790	\$ 214,008	\$ 217,788	\$ 1,002
Tax Collector	88,828	3,301,271	3,484,791	97,288
Cash Bond Fund	3,880	219,000	222,287	3,593
Total	\$ 111,508	\$3,734,279	\$3,924,766	\$113,883

8. EXPENDITURES MADE AND SERVICES PROVIDED BY WINE PARISH POLICE JURY

The Wine Parish Police Jury provided the Sheriff with office facilities and the related utility costs for such facilities and, accordingly, such expenditures are not included in the accompanying financial statements.

9. TAXES PAID UNDER PROTEST

The uncollected balance due to taxing bodies and others at June 30, 1994 of the Tax Collector Fund, as reflected on Statement A, includes \$23,489 of taxes paid under protest, plus interest earned on such on the payment of these funds of \$1,473. These funds are being held pending resolution of the protest by the Louisiana Tax Commission.

10. LITIGATION

The Wine Parish Sheriff was not involved in any litigation at June 30, 1994. Even in the opinion of the Sheriff's legal counsel, would materially affect the financial statements regardless of the outcome of the claims.

(Continued)

WIDE WORLD MARKET

**NOTES TO FINANCIAL STATEMENTS
AS OF AND FOR THE YEAR Ended June 30, 1994**

11. OTHER DISCLOSURES

There were no subsequent events, losses, general long-term obligations, postemployment benefits, or related party transactions that require disclosure in these notes to the June 30, 1994, financial statements.

(Continued)

FINANCIAL FUND TYPE - AGENCY FUNDS

Civil Fund - The Civil Fund is used as a depository for the collection and distribution of funds in connection with civil suits, Sheriff's sales, garnishments, etc.

Tax Collector Fund - As the ex-officio tax collector of the parish, the Sheriff is responsible for the collection and distribution of all various property taxes, state revenue sharing funds, sportsmen licenses, and fines, costs, and bond forfeitures imposed by the district court. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

Cash Bond Fund - The Cash Bond Fund is used as a depository for the collection of cash bonds. Upon order of the District court, these funds are either refunded to the litigant or transferred to the Tax Collector Fund for distribution to the proper recipients in accordance with applicable law.

MISSISSIPPI SHERIFF

STATEMENT OF CHANGES IN BALANCES FOR TRADING SECURITIES
AND OTHERS - FINANCIAL FUND TYPE - AGENCY FUNDS
FOR THE YEAR ENDED JUNE 30, 1950

	1949	TAX COLLECTION	1950
BALANCES AT BEGINNING OF YEAR	<u>1,18,780</u>	<u>1,85,853</u>	<u>1,1,000</u>
ADDITIONS			
Deposits:			
Sheriff's Salary	90,754		
Fines, Forfeitures, and Costs		170,721	121,420
Contributions	88,431		
Other Deposits	24,273	15,580	474
All National Taxes		2,898,475	
State Bureau Sharing		202,882	
Working and Auditing Expenses		42,284	
Travel Expenses		12,528	
Total Additions	<u>223,458</u>	<u>3,292,311</u>	<u>121,894</u>
DEDUCTIONS			
Deposits Sent to:			
Louisiana Wildlife and Fisheries		44,280	
Louisiana Comm. on Law Enforcement		5,172	
Louisiana Forestry Commission		29,827	
Miss Parish:			
Sheriff's General Fund	51,708	704,880	97
Sheriff's Tax Collector Fund			121,444
Police Jury		815,210	
School Board		1,427,272	
Clerk of Court		88,882	
Assessor		208,172	
Eight Judicial Districts:			
District Attorney		11,827	
Indigent Defender Board		42,977	
Prison Funds		85,471	
Other Sheriffs	808		
Litigation	80,814		
Travelers	82,740		
Redemption Bonds	15,545		
Others	12,824	21,228	1,248
Total Deductions	<u>211,738</u>	<u>3,688,721</u>	<u>122,747</u>
BALANCE AT END OF YEAR	<u>1,1,042</u>	<u>1,87,132</u>	<u>1,1,253</u>

**INDEPENDENT AUDITORS' REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following independent auditors' reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audits of Governmental Organizations, Programs, Activities, and Functions), 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.

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LS 88-01 (REV. 7-78)

SECURITY REPORT # 78

November 9, 1988

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

Encouraged James E. "Buddy" Jordan
Miss Parish Sheriff
Monroe, Louisiana 70001

We have audited the financial statements of the Miss Parish Sheriff, a component unit of the Miss Parish Police Jury, for the year ended June 30, 1988, and have issued our report thereon dated November 9, 1988.

We conducted our 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. These standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

In planning and performing our audit of the financial statements of the Miss Parish Sheriff for the year ended June 30, 1988, we considered the internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

The management of the Miss Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, policies and judgments by management are required to assess the reported benefits and related costs of control 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 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, perceptions of any evaluation of the structure 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 identified the significant internal control structure policies and procedures in the following categories:

- cash and cash equivalents
- revenue, receivables and receipts
- expenditures for goods and services
- payroll and related liabilities
- capital expenditures
- fixed liabilities

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

Our 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 in a reportable condition is 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 could 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. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended solely for the use of management, 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.

White & Bates

White & Bates

November 3, 1988
Winfield, Louisiana

WHITE & BATES

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SECURITY INDEX, PG 1

November 5, 1994

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

Honorable James E. "Buddy" Jordan
Miss Parish Sheriff
Monroe, LA 70001

We have audited the financial statements of the Miss Parish Sheriff as of and for the year ended June 30, 1994, and have issued our report thereon dated November 5, 1994.

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

Compliance with laws, regulations, contracts, and grants applicable to the Miss Parish Sheriff is the responsibility of the management of the Miss Parish Sheriff. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of the Miss Parish Sheriff's compliance with certain provisions of laws, regulations, contracts, and grants. However, it should be noted that our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items listed, the Miss Parish Sheriff complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Miss Parish Sheriff had not complied, in all material respects, with those provisions.

This report is intended solely for the use of management, 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.



White & Bates