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WEST CARROLL PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana

**Financial Statements and Independent
Auditor's Reports**
As of and for the Year Ended June 30, 1998

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the media, as required, and is available to all public officials. This 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.

Revised Date: 06/14/98

WEST CARROLL PARISH SHERRIFF
(An Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana

Financial Statements and Independent
Auditor's Reports
As of and for the Year Ended June 30, 1988

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WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana
Contents, June 30, 1998

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RICHARD B. GARRETT
Certified Public Accountant
148 Turleydrive Drive
Monroe, Louisiana 71203

**Independent Auditor's Report
on the Financial Statements**

HONORABLE GARY E. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions, and unapplied balances for the year ended June 30, 1998, as listed in the table of contents. These financial statements are the responsibility of management of the West Carroll Parish Sheriff. 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. These 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 to the financial statements, the West Carroll Parish Sheriff is the ex-officio tax collector for the various taxing bodies within West Carroll Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Furthermore, the accompanying financial statements have been prepared on a basis of cash receipts and cash disbursements, which is a comparative basis of accounting other than generally accepted accounting principles.

**HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**

Oak Grove, Louisiana

Audit Report, As of June 30, 1998, and

for the Year Ended June 30, 1998

In my opinion, the accompanying financial statements referred to previously present fairly, in all material respects, the assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the collections, distributions, and unencumbered balances of the Tax Collector Agency Fund for the year ended June 30, 1998, on the basis of accounting described in note 1.



RICHARD D. GARRETT

Monroe, Louisiana
October 7, 1998

Statement A

WEST CARROLL PARISH SHERIFF
606 Davis, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1998

ASSETS

Cash

\$123,817

LIABILITIES

Due to taxing bodies and others

\$123,817

The accompanying notes are an integral part of this statement.

Statement B

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1998

UNSETTLED BALANCES AT JULY 1, 1997	<u>\$109,683</u>
COLLECTIONS	
All various taxes	1,808,000
State revenue sharing (note 3)	258,589
Spoliarium license	58,838
Parish license	21,837
Fees and forfeitures	171,864
Grant refunds	8,145
Interest on:	
Demand deposits	1,868
Delinquent taxes	403
Protest loans	2937
Costs, ratios, etc.	1,391
Restitutions	10,288
Refunds	763
Total collections	<u>2,785,056</u>
Total	<u>2,894,739</u>
DISTRIBUTIONS	
Louisiana Department of Agriculture and Forestry	1,385
Louisiana Department of Public Safety	1,483
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	8,280
Louisiana Department of Wildlife and Fisheries	43,800
Louisiana State Treasury Department	3,479
Louisiana Tax Commission	1,748
Texas Basin Levee District	38,707

(Continued)

The accompanying notes are an integral part of this statement.

Statement 2

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND
Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1988

DISTRIBUTIONS (CONTD)

West Carroll Parish:	
Police Jury	1890,208
School Board	809,508
Sheriff	287,148
Assessor	148,000
Clerk of Court	8,000
Library	112,888
Fifth Judicial District:	
District Attorney	21,800
Indigent Defender Board	28,780
Expense Fund	5,280
Fid. Check Fund	79,804
Northwest Louisiana Criminology Laboratory	7,814
Pension Funds	86,828
Municipalities:	
Town of Oak Grove	3,800
Institutions	18,847
Refunds	160
Total distributions	<u>3,329,652</u>
UNSETTLED BALANCES AT JUNE 30, 1988,	
DUE TO TAXING BODIES AND OTHERS	<u>819,007</u>

(Continued)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
As of June 30, 1998, and for the
Year Ended June 30, 1998

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1958, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing of valuations, property taxes, parish occupational licenses, state revenue sharing funds, sportsman licenses, and fines and forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and uncollected balances due various taxing recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and payables associated with tax collection activities.

B. REPORTING ENTITY

Louisiana Revised Statute 24:513(K)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating 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.

C. CASH AND CASH EQUIVALENTS

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

**WEST CARROLL PARISH SHERIFF AND
ICE-OFFICE PARISH TAX COLLECTOR**
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

2. CASH

At June 30, 1998, the sheriff has \$155,300 (bank balances) on deposit in interest bearing demand accounts with local financial institutions. These deposits are fully secured through (local) deposit insurance.

3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1437 of 1998 were distributed as follows:

Tensas Basin Lower District	\$1,889
West Carroll Parish:	
Police Jury	73,728
School Board	106,862
Sheriff - commission	42,663
Library	16,046
Assessor	20,116
Pension funds	<u>1,785</u>
Total	<u>\$208,889</u>

4. TAXES PAID UNDER PROTEST

The uncollected balances due to taxing bodies and others at June 30, 1998, as reflected on Statement A, include \$124,483 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$3,180. These funds are being held pending resolution of the protest.

**WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana**

**Supplemental Information Schedule
Corrective Action Taken on Prior Audit Findings and Recommendations
For the Year Ended June 30, 1998**

**WEST CARROLL PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oak Grove, Louisiana**

**Supplemental Information Schedule
Corrective Action Taken on Prior Audit Findings and Recommendations
For the Year Ended June 30, 1998**

In the prior audit report for the year ended June 30, 1997, there were no compliance findings reported in the audit report. In the prior audit report there were no material internal control weaknesses reported in the audit report. However, there was a nonreportable matter related to internal control discussed with the Sheriff at the exit conference. The matter related to the Sheriff relying totally on the probation officer to collect and remit to the Sheriff fines imposed by the court in which the probation officer was to collect the fine over the probation period. The probation period may be as many as five years. It was recommended that the Sheriff record in the delinquent fine record the date the probation period was to end. At the end of the probation period the delinquent fine list would report the fine as delinquent and the Sheriff would follow-up with the probation officer the status of the collection of the fine. It was also recommended that the Sheriff periodically follow-up on the status of all fines being collected by the probation officer.

The Sheriff has implemented these recommendations.

**OTHER REPORT REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

The following pages contain a report on compliance with laws and regulations and on internal control required by *Government Auditing Standards*, issued by the Comptroller General of the United States. The report on compliance and internal control is based solely on the audit of the financial statements and includes, where applicable, any compliance matters that would be material to the presented financial statements and where appropriate, any reportable conditions and/or material weaknesses.

RICHARD B. GARRETT
Certified Public Accountant
169 Darladre Drive
Monroe, Louisiana 71223

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL, OVER FINANCIAL REPORTING BASED
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDIT STANDARDS**

HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
TAX-OFFICER PARISH TAX COLLECTOR
Oak Grove, Louisiana

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1998, and have issued my report thereon dated October 3, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1998, are free of material misstatement, I performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, 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*.

EXHIBIT A

**HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR**

Compliance and Internal Control Report

October 7, 1998

Page 2

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the West Carroll Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1998, and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions, and unsettled balances for the year ended June 30, 1998, 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 over financial reporting and its operation that I consider to be material weaknesses.

My comments on compliance and internal control are intended for the information and use of the sheriff and management of his office. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.


RICHARD B. GARRETT

Monroe, La.
October 7, 1998

EXHIBIT A