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**WEBSTER PARISH SHERIFF**  
(As Ex-Officio Parish Tax Collector)  
Minors, Louisiana

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

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the subject, or newsworthy and other appropriate public officials. The report is available for public inspection at the Bureau of Public Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date: SEP 03 1988

**VERNON R  
COON**  
LEGISLATIVE CLERK OF AUDITOR GENERAL

WEBSTER PARISH SHERIFF  
(An Ex-Officio Parish Tax Collector)  
Minden, Louisiana

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

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**Independent Auditor's Report**

**WEBSTER PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR**  
Minden, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1998, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Webster 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 Webster Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Webster 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.

**BARBARA J. AMELIA  
DIRECTOR OF GOVERNMENT  
PUBLIC ACCOUNTANTS**

**BRUCE W. LAMARCA  
GOVERNMENT PUBLIC  
ACCOUNTANTS**

**FRANCIS LUTHER JR.  
GOVERNMENT  
ACCOUNTING, SYSTEMS  
AND FINANCIAL SERVICES**

**THE PROFESSIONAL SOCIETY  
OF WEST LOUISIANA  
GOVERNMENT TRUST  
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FOR OTHER STATES**

WEBSTER PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Minden, Louisiana  
Independent Auditor's Report,  
June 30, 1998

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 Webster Parish Sheriff as of June 30, 1998, 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 22, 1998, on the Webster Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.



West Monroe, Louisiana  
July 22, 1998

## FINANCIAL STATEMENTS

WEBSTER PARISH SHERIFF  
Minden, Louisiana  
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1968

**ASSETS**

Cash

\$65,730**LIABILITIES**

Due to taxing bodies and others

\$51,315

Prepaid taxes held in escrow

14,415

Total liabilities

\$65,730

The accompanying notes are an integral part of this statement.

WEBSTER PARISH SHERIFF  
 Minden, Louisiana  
 TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions, and  
 Unsettled Balances Due to Tasting Bodies and Others  
 For the Year Ended June 30, 1997

UNSETTLED BALANCES, JUNE 30, 1997	<u>587,960</u>
<b>COLLECTIONS</b>	
Ad valorem taxes:	
Current year	8,783,368
Prior year	29,778
State Revenue Sharing	934,568
Sportsman Licenses	134,833
Parish licenses	71,782
Interest on:	17,658
NOW account	15,392
Delinquent taxes	62
Savings account	1,150
Prior year taxes	388
Fish and game account	433
Auto dealers account	425
Prorated taxes held in escrow	11,991
Redemptions	17,603
Tax returns, etc.	<u>9,958,353</u>
Total collections	<u>16,016,711</u>
<b>DISTRIBUTIONS</b>	15,008
Louisiana Department of Forestry	3,174
Louisiana Tax Commission	603,592
Louisiana Department of Wildlife And Fisheries	
Webster Parish:	865,006
Assessor	700
Clerk of Court	3,188,624
Police Jury	3,948,738
School Board	1,508,819
Sheriff	

(Continued)

**Statement B****WIBSTER PARISH SHERIFF**

Minden, Louisiana

**TAX COLLECTOR AGENCY FUND**

Statement of Collections, Distributions, and

Unsettled Balances Due to Taxing Bodies and Others

For the Year Ended June 30, 1998

**DISTRIBUTIONS: (Cont'd.)****Wibster Parish: (Cont'd.)**

Industrial Districts	\$905,244
Daytime Waterworks District	5,128
Fire protection districts	527,248
Police funds	256,550
Refunds	8,919
Other settlements	33,415
Total distributions	<u>9,960,493</u>
<b>UNSETTLED BALANCES, JUNE 30, 1998</b>	<u><b>365,720</b></u>

(Concluded)

The accompanying notes are an integral part of this statement.



**WEBSTER PARISH SHERIFF**  
Minden, Louisiana  
**TAX COLLECTOR AGENCY FUND**

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

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

As provided by Article V, Section 23 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 apportioning, loaning, and stopping licenses.

**A. REPORTING ENTITY**

Louisiana Revised Statute 24:513(B) 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 component unit 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 uncollected 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**

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. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law.

At June 30, 1998, the sheriff has cash (bank balances and bank balances) totaling \$65,720 and \$72,865, respectively. All cash is deposited in interest bearing accounts which are fully secured by federal deposit insurance.

**WEBSTER PARISH SHERIFF**

Minden, Louisiana

**TAX COLLECTOR AGENCY FUND**

Notes to the Financial Statements (Continued)

**2. STATE REVENUE SHARING FUNDS**

The revenue sharing funds provided by Act 1452 of 1997 were distributed as follows:

Webster Parish:	
Assessor	\$190,745
Police Jury	261,578
School Board	403,725
Sheriff	98,199
Pension funds	<u>71,521</u>
Total	<u>\$924,768</u>

**3. TAXES PAID UNDER PROTEST**

Louisiana Revised Statute 47:1576 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 segregated funds 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. The following schedule provides detail on protested taxes for the year ended June 30, 1998:

	<u>Taxes</u>	<u>Interest</u>	<u>Total</u>
Balance at June 30, 1997	\$12,389	\$1,321	\$13,970
Interest earned		<u>425</u>	<u>425</u>
Balance at June 30, 1998	<u>\$12,389</u>	<u>\$1,826</u>	<u>\$14,505</u>

**4. 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

**WEBSTER PARISH SHERIFF**  
 Minden, Louisiana  
**TAX COLLECTOR AGENCY FUND**  
 Notes to the Financial Statements (Continued)

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, 1998:

	<u>Taxes</u>	<u>Fees &amp; Interest</u>	<u>Total</u>
Balance at June 30, 1997	\$23,391	\$2,962	\$26,353
Additions	40,280	433	40,713
Transfers to tax collector account	<u>(63,811)</u>	<u>(2,995)</u>	<u>(66,806)</u>
Balance at June 30, 1998	<u>NONE</u>	<u>NONE</u>	<u>NONE</u>

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

The following independent auditor's reports on compliance with laws and regulations, and internal control over financial reporting 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  
and Internal Control Over Financial Reporting**

**WEBSTER PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR**

Minden, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of and for the year ended June 30, 1998 and have issued my report thereon dated July 22, 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 Webster Parish Sheriff's Tax Collector Agency Fund financial statements 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 amounts. However, providing an opinion on compliance with those 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.

**Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Webster Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements 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 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 over financial reporting and its operation that I consider to be material weaknesses.

MISSISSIPPI  
INSTITUTE OF CERTIFIED  
PUBLIC ACCOUNTANTS

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REGISTERED PUBLIC  
ACCOUNTANTS

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WEBSTER PARISH SHERIFF  
Minden, Louisiana  
Independent Auditor's Report on Compliance  
And Internal Control Over Financial Reporting, etc.  
June 30, 1998

This report is intended for the information of the Webster Parish Sheriff, management of the sheriff's office 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 22, 1998

WEBSTER PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR  
Minden, Louisiana

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 1998

**A. SUMMARY OF AUDIT RESULTS**

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of Webster Parish Sheriff and Ex-Officio Parish Tax Collector.
2. No instances of noncompliance material to the financial statements of Webster Parish Sheriff and Ex-Officio Parish Tax Collector were disclosed during the audit.
3. No reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Internal Control Structure.

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

WESTER PARISH SHERIFF AND  
EX-OFFICIO PARISH TAX COLLECTOR  
Minden, Louisiana

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 1998

There were no audit findings reported in the audit for the year ended June 30, 1998.