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**IBERVILLE PARISH SHERIFF**  
**(AS EX-OFFICIO PARISH TAX COLLECTOR)**  
Flagaminé, Louisiana

Financial Report

Year Ended June 30, 1967

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

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**INDEPENDENT AUDITOR'S REPORT**

REPORT OF THE  
INDEPENDENT  
AUDITOR  
ON THE FINANCIAL  
STATEMENTS OF THE  
IBERVILLE PARISH SHERIFF

FOR THE YEAR ENDED  
JUNE 30, 2007  
IBERVILLE PARISH SHERIFF  
IBERVILLE, LOUISIANA

IBERVILLE PARISH SHERIFF  
IBERVILLE, LOUISIANA  
JUNE 30, 2007  
IBERVILLE PARISH SHERIFF  
IBERVILLE, LOUISIANA

The Honorable Freddie B. Fitch, III,  
Iberville Parish Sheriff as  
Ex-Officio Parish Tax Collector  
Bogalusa, Louisiana

We have audited the accompanying financial statement of the Tax Collector Fund Agency Fund of the Iberville Parish Sheriff for the year ended June 30, 2007, as listed in the table of contents. This financial statement is the responsibility of the Iberville 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 3, 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 Iberville Parish Sheriff for the year ended June 30, 2007, on the basis of accounting described in Note 3.

In accordance with Department Regulation 27, 28, 29, 30, 31, 32, 33, 34, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, 54, 55, 56, 57, 58, 59, 60, 61, 62, 63, 64, 65, 66, 67, 68, 69, 70, 71, 72, 73, 74, 75, 76, 77, 78, 79, 80, 81, 82, 83, 84, 85, 86, 87, 88, 89, 90, 91, 92, 93, 94, 95, 96, 97, 98, 99, 100, we have also issued a report dated September 3, 1987 on our consideration of the Tax Collection Fund of the Iberville Parish Sheriff's Internal Control Structure and a report dated September 3, 1987 on its compliance with laws and regulations.

*Kolder, Champagne, Sisson & Rainey, S.C.*  
Certified Public Accountants

Flaguette, Louisiana  
September 3, 1987

STATE OF TEXAS  
 Comptroller and State  
 Tax Collector Agency Audit

Statement of Delinquents, Dist Delinquents, and Special Balances  
 Year 1999 thru 06, 1997

Special Balances, July 1, 1999	\$ 52,878
<b>Delinquents:</b>	
All various taxes	17,807,858
State income sharing	897,044
Spotting licenses	80,347
Marine licenses	179,745
Insurance tax	
Delinquency taxes	78,147
Deposits of taxes, licenses, etc.	78,754
Tax returns, etc.	5,078
Refunds and reductions	(15,750)
Notes collections	<u>18,808,379</u>
Total	<u>18,861,277</u>
<b>Dist Delinquents:</b>	
Toucheville Department of Wildlife and Fisheries	87,499
Toucheville Training and Education Program	4
Toucheville Department of Natural Resources and History	10,998
Toucheville Division on Law Enforcement	3
Toucheville Tax Operations	8,797
Toucheville Criminal Justice Services	8
Toucheville Parole -	
Parole Jury	6,897,088
Parole Board	7,290,171
Assistant	282,375
Clerk of Court	24
Warden	5,107,454
Fire Protection District No. 1	50,111
Fire Protection District No. 2	51,111
Municipality District No. 2	197,850
Municipality District No. 4	44,278
Municipality District	983,741
Municipality District	983,446
Municipality District	
Municipal Attorney	29
Municipal Judge	17
Indigent Defender Board	44
Public Defender Board	19
Municipalities	15,701
Political Funds	187,008
Tax returns, etc.	1,951
Refunds and reductions	(76,381)
Total delinquents	<u>18,882,111</u>
Special Balances, June 30, 1997, due to listing delinquents and others	\$ 170,141

The accompanying notes are an integral part of this statement.

IBERVILLE PARISH SHERIFF  
Bossier Parish, Louisiana

Notes to Financial Statements

115 EMERGENCY OF SHERIFFSHIP ACCORDING TO LAWS

As provided by Article V, Section 27 of the Louisiana Constitution of 1894, 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 hunting, boating, and trapping licenses.

Louisiana Revised Statute 24:817(D) requires that the accounts of such tax collector be audited annually. Accordingly, the accompanying financial 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 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 unapplied 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.

116 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, 1987, the Sheriff had interest-bearing deposits (BOOK balances) totaling \$113,368, representing unapplied tax collections. Deposit balances (cash balances) at June 30, 1987 of \$112,488 are fully secured through federal deposit insurance and/or securities pledged.

117 State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

Police Jury	\$150,751
School Board	144,000
Assessor	26,110
POUCHERTRAIN Levee District	8,000
Fire District No. 1	8,200
Law Enforcement District	218,400
Parish Funds	28,350
Atchafalaya Levee District	23,700
	<u>\$607,511</u>

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DEWEYVILLE TRAIN STATION  
DEWEYVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENTS (Continued)

14) UNPAID TAXES

The unpaied cash balances at June 30, 1987 consist of the following:

Ad valorem taxes	\$ 73,487
sportsmen licenses	15,808
rioes and furnishings	11,824
Refunds and redemptions	192
Interest on deposits	11,353
	\$123,064

## INTERNAL CONTROL AND COMPLIANCE



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

The Honorable Freddie B. Piers, Jr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Bossierite, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 3, 1997. Our report states that the statements of collections, distributions and uncollected balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We have conducted our audit in accordance with generally accepted auditing standards and Government Accounting 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 Iberville Parish Sheriff as Ex-Officio Tax Collector 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 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, 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 our audit of the financial statements of the Tax Collector Fund for the year ended June 30, 1997, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design and operation of policies and procedures and

REPORT NO. 1  
ISSUED BY THE  
COMPTROLLER GENERAL OF THE UNITED STATES  
WASHINGTON, D.C. 20548

whether they have been placed in operation. And we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion.

We noted a certain matter involving the internal control structure and its operation that we consider to be a reportable condition under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control structure that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statement.

#### IRREGULAR SEPARATION OF ACCOUNTING FUNCTIONS

##### Findings:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

##### Recommendations:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

##### Response:

No response is considered necessary.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in accounts 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.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. We believe the reportable condition described above is a material weakness. This condition was considered in determining the nature, timing, and extent of the procedures to be performed in our audit of the financial statement of the Tax Collector Fund, for the year ended June 30, 1997. This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Kofler, Champagne, Haven & Kirby, S.A.C.*  
Certified Public Accountants

Madison, Louisiana  
September 3, 1997

**KOLDER, CHAMPAÛNE, SLAYEN & RAINEY, LLC**  
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE BASED  
ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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LLC  
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The Honorable Freddie E. Stone, Sr.  
Iberville Parish Sheriff as  
Ex-Officio Tax Collector  
Hogansville, Louisiana

We have audited the Tax Collector Fund (agency fund) financial statements of the Iberville Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated September 3, 1997. Our report states that the statement of collections, distributions and unassigned balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

We conducted our 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 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 Iberville 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 was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

Material instances of noncompliance consist of failures to follow requirements, or violations of prohibitions, contained in statutes and regulations that cause us to conclude that the aggregation of the misstatements resulting from those failures or violations is material to the financial statements. The results of our tests of compliance disclosed the following instances of noncompliance:

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SLAYEN & RAINEY,  
LLC  
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Collection of Recalculation of Assessed Taxes

Finding:

Louisiana Law has not been fully complied with in the collection or recalculation of assessed taxes. Louisiana Revised Statute 47:1911 provides that all assessed taxes are to be paid by December 31 of each year or they become delinquent. Louisiana Revised Statute 47:1910 allows a reduction of the property tax roll for property not available for seizure and sale provided approval is granted by the Louisiana Tax Commission.

As of June 30, 1997, ad valorem taxes for the 1996 assessment year were not collected or otherwise received in the amount of \$94,197. The property associated with these uncollected taxes was not seized, sold, or approval obtained from the Louisiana Tax Commission to remove the property from the tax roll. This is the eleventh consecutive year this finding has been reported.

Recommendation:

The Sheriff should obtain approval from the Louisiana Tax Commission to remove the Iberville Parish tax roll for properties not otherwise subject to property taxes.

Response:

The Sheriff intends to comply with LA R.S. 47:1910 and adjust the Iberville Parish Tax roll as approved by the Louisiana Tax Commission.

We considered these instances of noncompliance in forming our opinion on whether the Iberville Parish Sheriff's financial statements are presented fairly, in all material respects, in conformity with generally accepted accounting principles, and this report does not affect our report dated September 3, 1997 on the financial statements.

This report is intended for the information of management. However, this report is a matter of public record and its distribution is not limited.

*Kolden, Champagne, Stone & Rainey, LLC*  
Certified Public Accountants

Lafayette, Louisiana  
September 3, 1997