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

Financial Statements and Independent
Auditor's Report
As of and for the Year Ended June 30, 1960

Under provisions of State Law, this report is a public document. A copy of the report from Legon's firm, Inc. is to be furnished, on request, gratis and under appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Package Date Aug. 26, 1960

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, 1997

CONTENTS

	Statement	Page No.
Independent Auditor's Report on the Financial Statements		2
Financial Statements - Tax Collector Agency Fund		
Statement of Assets and Liabilities Arising From Cash Transactions	A	4
Statement of Collections, Distributions, and Unsettled Balances	B	5
Notes to the Financial Statements		7
		Exhibit
Other Reports Required by Government Auditing Standards		
Independent Auditor's Report on Internal Control Structure Based Solely on An Audit of the Financial Statements Performed in Accordance With Government Auditing Standards		A
Independent Auditor's Report on Compliance With Laws and Regulations Material to the Financial Statements Performed in Accordance With Government Auditing Standards		B

RICHARD B. GARRETT
Certified Public Accountant
145 Terakova Drive
Morange, Louisiana 71350

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

HONORABLE GARY K. 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, 1987, and the related statement of collections, distributions, and unapplied balances for the year ended June 30, 1987, 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 comprehensive basis of accounting other than generally accepted accounting principles.

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

Orls Grove, Louisiana

Orls Report, As of June 30, 1997, and

For the Year Ended June 30, 1997

In my opinion, the accompanying financial statements referred to previously present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the West Carroll Parish Sheriff as of June 30, 1997, and the collections, distributions, and unassigned balances of the Tax Collector Agency Fund for the year ended June 30, 1997, on the basis of accounting described in note 1.



RICHARD B. GARRETT

Monroe, Louisiana

August 6, 1997

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

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1997

ASSETS

Cash

\$129,853

LIABILITIES

Due to taxing bodies and others

\$129,853

The accompanying notes are an integral part of this statement.

Statement B

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

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1987

UNSETTLED BALANCES AT JULY 1, 1986	<u>3121,302</u>
COLLECTIONS	
Ad valorem taxes	1,777,089
State revenue sharing (note 3)	208,074
Spartan licenses	47,943
Parish licenses	38,891
Fines and forfeitures	78,702
Bond refunds	6,543
General costs	83,482
Interest on:	
Demand deposits	5,750
Delinquent taxes	289
Protest fines	2801
Costs, notices, etc.	2,222
Restitutions	28,849
Refunds	1,152
Total collections	<u>2,327,302</u>
 Total	 <u>2,639,604</u>
DISTRIBUTIONS	
Louisiana Department of Agriculture and Forestry	1,780
Louisiana Department of Public Safety	1,812
Louisiana Commission on Law Enforcement and Administration of Criminal Justice	4,348
Louisiana Department of Wildlife and Fisheries	48,755
Louisiana State Treasury Department	8,304
Louisiana Tax Commission	1,851
Texas Basin Levee District	42,578

(Continued)

The accompanying notes are an integral part of this statement.

WEST CARROLL PARISH SHERIFF
Oak Grove, Louisiana
TAX COLLECTOR AGENCY FUND
Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1997

DISTRIBUTIONS (CONT'D)

West Carroll Parish:	
Police Jury	9040,853
School Board	826,195
Sheriff	284,128
Assessor	141,348
Clerk of Court	7,154
Library	108,088
Fifth Judicial District:	
District Attorney	17,195
Indigent Defender Board	28,476
Expense Fund	5,820
Hot Check Fund	18,352
Northwest Louisiana Crime/Forensic Laboratory	8,547
Freedom Funds	58,948
Municipalities:	
Town of Oak Grove	3,828
Facilities	49,875
Refunds	1,352
Total distributions	<u>5,082,311</u>
UNSETTLED BALANCES AT JUNE 30, 1997,	
DUE TO TAXING BODIES AND OTHERS	
	<u>31,000,653</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, 1997, and for the
Year Ended June 30, 1997

INTRODUCTION

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 collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, sportsman licenses, and fees and penalties imposed by the district court.

I. 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 unsettled 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 those deposits in certificates of deposits or other investments permitted by law.

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

2. CASH

At June 30, 1997, the sheriff has \$139,306 (bank balances) on deposit in interest bearing demand accounts with local financial institutions. These deposits are fully secured through federal deposit insurance.

3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 28 of 1996 were distributed as follows:

Tensas Basin Levee District	52,045
West Carroll Parish:	
Police Jury	71,352
School Board	108,266
Sheriff - commission	48,128
Library	13,513
Assessor	18,477
Postage funds	5,282
Total	<u>358,009</u>

4. TAXES PAID UNDER PROTEST

The unaffiliated balances due to taxing bodies and others at June 30, 1997, as reflected on Statement A, include \$65,278 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$4,647. These funds are being held pending resolution of the protest.



**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

RICHARD D. GARRETT
Certified Public Accountant
249 Thurlow Drive
Monroe, Louisiana 71201

**Independent Auditor's Report on Internal Control Structure
Based Solely on An Audit of the Financial Statements
Performed in Accordance With Government Auditing Standards**

HONORABLE GARY K. 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, 1997, and the related statement of collections, distributions, and uncollected balances for the year ended June 30, 1997, and have issued my report thereon dated August 8, 1997.

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.

The sheriff and management of his office are responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by the sheriff and management of his office 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 the sheriff 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 the sheriff's authorization and recorded properly to permit the preparation of financial statements on the cash 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.

EXHIBIT A

HONORABLE GARY K. BENNETT
WEST CARROLL PARISH SHERIFF AND
EXADDITION PARISH TAX COLLECTOR
Internal Control Report
August 6, 1997
Page 2

In planning and performing my audit of the financial statements of the West Carroll Parish Sheriff for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal 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 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 and 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 consider to be material weaknesses as defined above.

My comments on internal control structure 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 H. GARRETT

Monroe, La.
August 6, 1997

EXHIBIT A

RICHARD B. GARRITT
Certified Public Accountant
149 Turleboleva Drive
Monroe, Louisiana 71203

**Independent Auditor's Report on Compliance With Laws and
Regulations Material to the Financial Statements
Performed in Accordance With Government Auditing Standards**

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

I have audited 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, 1997, and the related statement of collections, distributions, and asset led balances for the year ended June 30, 1997, and have issued my report thereon dated August 6, 1997.

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.

Compliance with laws and regulations applicable to the Tax Collector Agency Fund of the West Carroll Parish Sheriff is the responsibility of the sheriff and management of his office. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I selected and tested transactions and records relating to the collection and distribution of parish taxes, licenses, et cetera, to determine the extent to which the sheriff complied with laws and regulations applicable to his function as ex-officio parish tax collector. 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.

EXHIBIT B

HONORABLE GARY K. DENNETT
WEST CARROLL PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Compliance Report
August 6, 1997
Page 2

The results of my tests disclosed no instances of noncompliance that are required to be reported under COMPTON Auditing Standards.

My comments on compliance with laws and regulations 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 D. GARRETT

Monroe, La.
August 6, 1997

EXHIBIT B