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ACADIA PARISH MEMORIF
(As Ex-Officio Parish Tax Collector)
Crosby, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1997

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the public, or authorized, entity and other appropriate 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.

Release Date NOV 05 1997

**VERNON R
COON**
LEGISLATIVE PUBLIC ACCOUNTANT

ACADEA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Crowley, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended June 30, 1997

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Independent Auditor's Report

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HONORABLE KENNETH GOSS
ACADIA PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Crowley, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 1987, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Acadia 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 Acadia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Acadia 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.

ACADIA PARISH SHERIFF AND
IN-OFFICE PARISH TAX COLLECTOR
Crowley, Louisiana

Independent Auditor's Report,
June 30, 1997

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 Acadia Parish Sheriff as of June 30, 1997, 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 a report dated September 19, 1997 on my consideration of the internal control structure of the Tax Collector Agency Fund of the Acadia Parish Sheriff and a report dated September 19, 1997 on compliance with laws and regulations.



West Monroe, Louisiana
September 19, 1997

FINANCIAL STATEMENTS

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND

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

ASSETS

Cash

\$334,417.**LIABILITIES**

Due to taxing bodies and others

\$334,417.

The accompanying notes are an integral part of this statement.

ACADIA PARISH SHERIFF
Crowley, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
and Unsettled Balances
For the Year Ended June 30, 1997

UNSETTLED BALANCES, JUNE 30, 1996	<u>\$280,220</u>
COLLECTIONS	
All valuations taxes:	
Current year	9,704,676
Prior year	102,791
All valuations taxes paid under protest	66,084
State Revenue Sharing	1,194,070
Spontaneous Fees	149,116
Automobile dealer tax	11,679
Parish license	111,714
Interest on:	
Time deposits	13,924
Delinquent taxes	9,890
Franchise taxes held in escrow	7,150
Tax notices, etc.	9,241
Refunds	<u>8,697</u>
Total collections	<u>11,418,565</u>
Total	<u>11,698,785</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	104,271
Louisiana Forestry Commission	4,856
Louisiana Tax Commission	-
Acadia Parish:	
Assessor	318,874
Police Jury	2,170,778
School Board	4,593,139
Sheriff	2,067,251
Drainage districts	798,456
Hospital districts	124,476
Fire protection districts	560,264
Harbor and Terminal District	32,300
Prison funds	260,107
Refunds	<u>39,171</u>
Total distributions	<u>11,384,874</u>
UNSETTLED BALANCES, JUNE 30, 1997	<u>\$314,611</u>

The accompanying notes are an integral part of this statement.

ACADIA PARISH SHERIFF
Crescent, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 1997

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 the collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) 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 general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and uncollected balances due various tax recipient entities 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, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$235,600. All cash is deposited in interest bearing demand accounts, and is secured through \$100,000 of federal deposit insurance and \$1,066,875 of pledged securities (market value) held by the custodial bank in the name of the fiscal agency bank (OASB Category 3).

ACADIA PARISH SHERIFF
Covington, Louisiana
TAX COLLECTOR AGENCY FUND
Notes to the Financial Statements (Continued)

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 29:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent bank has failed to pay deposited funds upon demand.

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

Acadia Parish:	
Police Jury	938,858
School Board	262,700
Assessment District	98,258
Drainage districts	108,259
Hospital districts	79,670
Harbor and Terminal District	5,186
Law Enforcement District	143,165
Commissions to sheriff's General Fund	145,013
Pension funds	<u>21,879</u>
Total	<u>\$1,998,078</u>

3. AUTO DEALER TAXES

Louisiana Revised Statute 47:1961.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, calculated 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 distributed among the appropriate taxing bodies. The following schedule provides detail on changes to the separate motor vehicle dealer account during the period ended June 30, 1997:

ACADIA PARISH SHERIFF
 Crowley, Louisiana
TAX COLLECTOR AGENCY FUND
 Notes to the Financial Statements (Continued)

Balance at June 30, 1986	\$13,019
Reimbursements	29,240
Transfers to tax collector account	<u>(30,581)</u>
Balance at June 30, 1987	<u>\$11,678</u>

4. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1536 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 amount, the funds segregated 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 is a summary of the transactions relating to protested taxes:

Tax Year Additions				Balance June 30, 1987
	Balance July 1, 1986	Taxes	Interest	Reductions	
1984	599,428		\$3,950		\$102,288
1985	128,776		3,708		132,484
1986		<u>595,899</u>	<u>1,154</u>		<u>97,693</u>
Total	<u>\$728,204</u>	<u>\$95,899</u>	<u>\$7,798</u>	<u>NOTED</u>	<u>\$331,867</u>

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

The following independent auditor's reports on internal control structure and compliance 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 Internal Control Structure**

VERNON BRIDGEMAN
DIRECTOR OF EXTERNAL
PUBLIC ACCOUNTING

DOUGLAS W. LAMARCA
MANAGING PARTNER

MEMPHIS

**REGISTERED CERTIFIED
PUBLIC ACCOUNTANTS**

MEMBERSHIP

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**HONORABLE KENNETH GOSS
ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crawley, Louisiana**

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated September 19, 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 management of Acadia Parish Sheriff 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 executed in accordance with management's authorization and recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles or other comprehensive 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.

ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Cresco, Louisiana
Independent Auditor's Report on
Internal Control Structure
June 30, 1997

In planning and performing my audit of the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff, for the year ended June 30, 1997, I obtained an understanding of the internal control structure. With respect to the internal control 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 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 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.

This report is intended for the use of management of the Acadia Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 19, 1997



**Independent Auditor's Report on
Compliance With Laws and Regulations**

HONORABLE KENNETH GOSS
ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Acadia Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated September 19, 1997.

I conducted my audit in accordance with generally accepted auditing standards, Government Auditing Standards, issued by the Comptroller General of the United States; and the Louisiana Government Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These standards and the audit guide 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, is the responsibility of the sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the sheriff's compliance with certain provisions of laws and regulations. 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.

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

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ACADIA PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Crowley, Louisiana
Independent Auditor's Report
on Compliance, 1997
June 30, 1997

This report is intended for the use of management of the Acadia Parish Sheriff. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
September 19, 1997