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**ORLEANS PARISH CIVIL SHERIFF**

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Release Date ~~FEB 18 1998~~

**GENERAL PURPOSE FINANCIAL STATEMENTS  
TOGETHER WITH INDEPENDENT AUDITORS' REPORT  
FOR THE YEAR ENDED JUNE 30, 1997**

**Bruno  
& Tervalon**

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' REPORT**

Honorable Paul R. Vallone, Jr.  
Orleans Parish Civil Sheriff

We have audited the general purpose financial statements of the Orleans Parish Civil Sheriff (the Sheriff) as of and for the year ended June 30, 1997, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the Sheriff's management. Our responsibility is to express an opinion on these general purpose financial statements 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Sheriff as of June 30, 1997, and the results of its operations and changes in assets and liabilities of its Fiduciary Fund Type for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, we have also issued a report dated October 13, 1997 on our consideration of the Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

October 13, 1997

**ORLEANS PARISH CIVIL SHERIFF**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNT GROUPS**  
**JUNE 30, 1997**

	Governmental Fund Type (General Fund)	Fiduciary Fund Type- Agency (Civil)	Account Group (General Fund Special)	Totals (Governmental Only)
<b>ASSETS</b>				
<b>Assets:</b>				
Cash and cash equivalents (NOTE 3)	\$ 504,394	\$1,012,898	\$ -	\$ 1,517,292
Accounts receivable	171,448	-	-	171,448
Accrued interest receivable	1,140	-	-	1,141
Due from civil fund	382,448	-	-	382,448
Prepaid insurance	3,843	-	-	3,843
Building improvements (NOTE 3)	-	-	29,810	29,810
Furniture and fixtures (NOTE 3)	-	-	322,840	322,840
Computer and data processing equipment (NOTE 3)	-	-	728,778	728,778
Automobiles (NOTE 3)	-	-	188,825	188,825
<b>Total assets</b>	<b>\$1,142,448</b>	<b>\$1,012,898</b>	<b>\$1,249,623</b>	<b>\$1,285,925</b>
<b>LIABILITIES, EQUITY, AND OTHER CREDITS</b>				
<b>Liabilities:</b>				
Accounts payable	\$ 12,898	\$ -	\$ -	\$ 12,898
Accrued liabilities	128,818	-	-	128,818
Due to general fund	-	382,448	-	382,448
Deposits held for litigants (NOTE 1(A))	-	1,428,453	-	1,428,453
<b>total liabilities</b>	<b>122,818</b>	<b>1,812,898</b>	<b>-</b>	<b>1,935,716</b>
<b>Contingencies (NOTE 4)</b>				
<b>Equity and Other Credits:</b>				
Investment in general fixed assets (NOTE 3)	-	-	1,249,623	1,249,623
Fund balance: Unassigned/undesignated	1,310,530	-	-	1,310,530
<b>Total equity and other credits</b>	<b>1,310,530</b>	<b>-</b>	<b>1,249,623</b>	<b>1,625,925</b>
<b>Total liabilities, equity, and other credits</b>	<b>\$1,142,448</b>	<b>\$1,812,898</b>	<b>\$1,249,623</b>	<b>\$1,285,925</b>

The accompanying notes are an integral part of this statement.

**ORLEANS PARISH CIVIL SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**AND**  
**CHANGES IN FUND BALANCE**  
**GOVERNMENTAL FUND TYPE--GENERAL FUND**  
**For the Year Ended June 30, 1997**

<b>Revenues:</b>	
Fees and commissions	\$3,289,204
Security services	1,334,873
State appropriations-- supplemental pay for Deputies	229,784
Interest	<u>28,280</u>
<b>Total revenues</b>	<b>4,882,028</b>
<b>Expenditures:</b>	
Salaries and related benefits	
Salaries	3,848,208
Pension contributions	284,184
Unemployment insurance	87,615
Group insurance	344,439
Social security contributions	28,421
Continuing education	893
Medicare tax	39,551
Contractual services:	
Sheriff's expense allowance	8,480
Communications and telephone	28,457
Equipment rentals	73,266
Equipment repair and maintenance	28,794
Oil and gas-auto	73,832
Repairs and maintenance-auto	28,284
Liability insurance	163,212
Fees and subscriptions	10,882
Data processing	28,888
Legal and consulting	22,828
Professional services	24,840
Material and supplies:	
Stationery, printing and supplies	42,882
Postage and bulk mailing	48,221
Other:	
Household	9,871
Conventions and travel expenses	588
Building security	28,244
Parking	3,584
Office maintenance	28,811
Capital outlay:	
Equipment purchases	<u>16,800</u>
<b>Total expenditures</b>	<b>4,822,823</b>
<b>Excess of revenues over expenditures</b>	<b>259,205</b>
<b>Fund balance, beginning of year</b>	<b><u>621,160</u></b>
<b>Fund balance, end of year</b>	<b><u>\$880,365</u></b>

The accompanying notes are an integral part of this statement.

**ORLEANS PARISH CIVIL SHERIFF**  
**STATEMENT OF REVENUES, EXPENDITURES**  
**CHANGES IN FUND BALANCE--BUDGET (GAAP BASIS) AND ACTUAL--**  
**GOVERNMENTAL FUND TYPE--GENERAL FUND**  
**FOR THE YEAR ENDED JUNE 30, 1997**

	Budget	Actual	Variance Favorable (Disfavorable)
<b>Revenues:</b>			
Fees and collections	\$1,209,402	\$1,209,200	\$ 19,202
Security services	1,240,268	1,244,433	41,165
State appropriations-- supplementary pay for deputies (Interest)	300,000	275,744	(24,256)
	(21,532)	(20,140)	1,392
<b>Total revenues</b>	<b>1,807,138</b>	<b>1,809,237</b>	<b>2,099</b>
<b>Expenditures:</b>			
<b>Salaries and related benefits:</b>			
Salaries	1,434,630	1,440,200	5,570
Retiree contributions	184,282	184,134	148
Unemployment insurance	31,200	31,425	225
Group insurance	345,410	345,410	-
Social security contributions	25,440	25,440	-
Continuing education	1,500	600	900
Medical care	25,500	25,420	80
<b>Contractual services:</b>			
Sheriff's expense allowance	4,400	4,400	-
Communications and telephone	24,144	24,417	273
Equipment rentals	71,000	71,000	-
Equipment repair and maintenance	31,200	30,700	500
Tire and oil costs	55,700	55,000	700
Repairs and maintenance--auto	24,771	25,140	(369)
Liability insurance	104,540	104,100	440
Donations and subscriptions	10,100	10,000	100
Auto parking	10,000	10,000	-
Traffic and monitoring	24,470	24,400	70
Professional services	20,000	20,000	-
<b>Materials and supplies:</b>			
Stationery, printing and supplies	30,447	31,000	(553)
Postage and bulk mailing	40,000	40,420	(420)
<b>Other:</b>			
Benefits	40,000	4,000	36,000
Commodities and travel expenses	1,000	300	700
Building security	30,000	29,500	500
Printing	4,000	7,000	(3,000)
Office maintenance	15,400	14,011	1,389
Capital outlay:			
Equipment purchase	(20,000)	(20,000)	-
<b>Total expenditures</b>	<b>1,830,820</b>	<b>1,831,600</b>	<b>(780)</b>
<b>Excess (Deficiency) of revenues over expenditures</b>	<b>(53,682)</b>	<b>(19,363)</b>	<b>(34,319)</b>
<b> fund balance, beginning of year</b>	<b>(80,000)</b>	<b>(80,000)</b>	<b>-</b>
<b> fund balance, end of year</b>	<b>\$ (133,682)</b>	<b>\$ (99,363)</b>	<b>\$ 34,319</b>

The accompanying notes are an integral part of this statement.

OLGAS PARTN CIVIL SERVICE  
 STATEMENT OF CHANGES IN ASSETS AND LIABILITIES  
 FINANCIAL FUND TYPE-AGENT--CIVIL FUND  
 For the Year Ended June 30, 1997

	BALANCE JULY 1, 1996	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1997
<b>ASSETS</b>				
Cash	\$1,193,872	\$14,124,244	\$13,266,022	\$1,812,094
<b>LIABILITIES</b>				
Due to General Fund	\$ 288,236	\$ 2,466,702	\$ 2,484,499	\$ 269,439
Deposits held For litigants	456,734	11,497,882	11,552,152	1,402,464
Total Liabilities	\$1,193,872	\$14,218,521	\$14,262,149	\$1,812,094

The accompanying notes are an integral part of this statement.

**ORLEANS PARISH CIVIL SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS**

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**NOTE 1 - Summary of Significant Accounting Policies:**

The Sheriff serves a four-year term, as provided by Article V, Section 32 and R.S. 33:1501.1 of the Louisiana Constitution of 1974. The Sheriff is the Chief Executive Officer of the Civil District Courts of the Parish of Orleans and he serves citations, summonses, subpoenas, notices and other processes and executes writs for judicial sales and distresses monies realized in accordance with laws, mandates, orders and judgments directed to him by the District Courts, the Courts of Appeals and the Supreme Court.

According to GASB No. 14, the Sheriff is considered a primary government and does not include any component units. For financial reporting purposes, the Sheriff includes all funds, account groups and activities that are controlled by the Sheriff as an independently elected parish official. The activities of the parish, school board, other independently elected parish officials, and municipal level governments are not included within the accompanying financial statements as they are considered autonomous governmental units. These units of government issue financial statements separate from those of the Sheriff.

**A. Basis of Presentation**

The accompanying general purpose financial statements of the Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. Fund Accounting**

The accounts of the Sheriff are organized on the basis of funds and account groups, each of which are considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures. Revenues are accounted for in the individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The funds presented in the general purpose financial statements are described as follows:



**ORLEANS PARISH CIVIL SHERIFF**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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**NOTE 1 - Summary of Significant Accounting Policies, continued:**

**B. Fund Accounting, continued:**

**o Governmental Fund Type-General Fund**

The General Fund is the general operating fund of the Sheriff and is provided for by Louisiana Revised Statute 33:1801. The major source of revenues is from fees and commissions. Other sources of revenues include state supplemental pay for deputies, revenue for providing security services and interest earned on cash and cash equivalents. Expenditures of the fund include the Sheriff's salary and expense allowance, salaries of deputies and other operating expenses. Also, the fund is charged with all costs of operating the Sheriff's office for which a separate fund has not been established.

**o Fiduciary Fund Type-Agency-Civil Fund**

The Agency-Civil Fund is used as a depository for collection of civil suits, garnishments, Sheriff's sale of real estate and movable property. Disbursements from this fund are made to various parish agencies, litigants in suits, etc., in a manner prescribed by law. This fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

**C. General Fixed Assets Account Group**

The account group is not a "fund", but rather a group of accounts that is used to account for assets acquired principally for general purposes. It is concerned only with the measurement of financial position and is not involved with measurement of results of operations.

**ORLEANS PARISH CIVIL SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

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**NOTE 1 - Summary of Significant Accounting Policies, Continued:**

**D. Basis of Accounting**

Governmental Funds and Fiduciary Funds utilize the modified accrual basis of accounting. Under this method, revenues are recognized in the accounting period in which they become both available and measurable. Charges for services, fines and forfeitures, and miscellaneous revenues are recorded as revenues when received in cash. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable.

Agency Fund assets and liabilities are accounted for on the modified accrual basis.

**E. Budgetary Accounting**

The proposed budget for 1997 was made available for public inspection on June 17, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten days prior to the public hearing for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the Sheriff. At fiscal close, all appropriations lapse. All charges in the budget must be approved by the Sheriff. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balance.

Neither crosswalks accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. Budget amounts included in the accompanying financial statements reflect the originally adopted budget and all subsequent amendments.

**ORLEANS PARISH CIVIL SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

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**NOTE 1 - Summary of Significant Accounting Policies, Continued:**

**F. Vacation and Sick leave**

Employees of the Sheriff are entitled to one-to-four weeks of annual leave depending on the employee's years of service. An additional day is allowed for each year of service over twenty years. Annual leave may not be accumulated. All annual leave is charged to the period in which it is taken or used and any accrued annual leave is not considered a vested benefit and accordingly the Sheriff has not established any liability for accrued annual leave benefits.

Each full-time employee of the Sheriff with more than one year of employment is allowed twelve days of sick leave each year, earned one day for each month worked. Sick leave is cumulative up to twenty working days; however, all accrued sick leave is not a vested benefit and accordingly the Sheriff has not established any liability for accrued sick leave benefits.

**G. Total Column on Balance Sheet**

The total column on the balance sheet is captioned "Memorandum Only" to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation.

**H. Cash and Cash Equivalents**

Cash includes amounts on hand and in demand deposits, interest-bearing demand deposits, and cash equivalents. Cash equivalents include amounts in government backed discount notes with original maturities of 90 days or less. Cash equivalents are held in safe keeping at a custodial bank in the Sheriff's name. Under state law, the Sheriff may deposit funds in demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana.

**ORLEANS PARISH CIVIL SHERIFF**  
NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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**NOTE 1 - Summary of Significant Accounting Policies, Continued:**

**I. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

**J. Fixed Assets**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized in the General fixed assets account group. General fixed assets provided by the Sheriff are recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

**NOTE 2 - Cash and Cash Equivalents:**

At June 30, 1997, the Sheriff has cash and cash equivalents (bank balances) totaling \$2,197,252, as follows:

Cash on hand	\$	100
Interest-bearing demand deposits		30,100
Cash equivalents-		
FEDAC discount note		147,050
Non interest-bearing demand deposits		1,812,002
Total		\$2,197,252

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is

**ORLEANS PARISH CIVIL SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

**NOTE 2 - Cash and Cash Equivalents:**  
**Continued**

mutually acceptable to both parties. At June 30, 1997, the Sheriff has \$1,009,300 in deposits (collected bank balances). These deposits are secured from risk by \$100,000 of Federal deposit insurance and \$2,850,450 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAR Category 3).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAR Statement 3, Louisiana Revised Statute 33:222 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the Sheriff that the fiscal agent has failed to pay deposited funds upon demand.

**NOTE 3 - Schedule of Changes in General Fixed Assets:**

Activity for general fixed assets which are capitalized by the Sheriff during the year ended June 30, 1997 are as follows:

Description	General Fixed Assets			General Fixed Assets June 30, 1997
	July 1, 1996	Additions	Deletions	
Building				
Improvements	\$ 29,618	\$ -0-	\$ -0-	\$ 29,618
Furniture and				
Fixtures	331,471	1,443	373	332,541
Automobiles	121,633	34,968	-0-	156,601
Computer and Data				
processing	728,328	—00-	—00-	728,328
	\$1,211,050	\$36,411	\$ 373	\$1,247,088

**NOTE 4 - Pension Plans:**

**Plan Description**

Substantially all employees of the Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund, a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

## ORLEANS PARISH CIVIL SHERIFF

### NOTES TO THE FINANCIAL STATEMENTS, CONTINUED

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#### NOTE 4 - Pension Plans, Continued:

##### Plan Description, Continued

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were 18 and older at the time of original employment are required to participate in the system. Employees are eligible to retire at or after age 55 with at least 15 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service is at least 25 but less than 30 years, 2.75 percent for each year if total service is at least 30 but less than 35 years, and 3 percent for each year if total service is at least 35 years (Act 1117 of 1985 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1986.) In any case, the retirement benefit cannot exceed 300 percent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 15 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 30 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The system also provides death and disability benefits. Benefits are established or amended by state statute.

The system issues an annual publicly available financial report that includes financial statements and required supplementary information for the system. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3167, Monroe, Louisiana 71220, or by calling (318) 362-3191.

##### Funding Policy

Plan members are required by state statute to contribute 8.7 percent of their annual coverage salary and the Sheriff is required to contribute at an actuarial determined rate. The current rate is 4.0 percent of annual covered payroll. Contributions to the system also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from

**ORLEANS PARISH CIVIL SHERIFF**  
**NOTES TO THE FINANCIAL STATEMENTS, CONTINUED**

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**NOTE 4 - Pension Plans, Continued:**

**Pending Policy, continued**

insurance premium taxes. The contribution requirements of plan members and the Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:203, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year.

The Sheriff's contributions to the System for the years ended June 30, 1996, 1995, and 1994, were \$167,575, \$112,819, and \$111,888, respectively, equal to the required contributions for each year.

**NOTE 5 - Contingency - Litigation:**

The Sheriff is a defendant in a number of lawsuits arising principally in the normal course of operations. In the opinion of the Sheriff, the outcome of these lawsuits will not have a material adverse effect on the financial statements and, accordingly, no provision for losses has been recorded for these lawsuits.

**REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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Honorable Paul E. Walters, Jr.  
Orleans Parish Civil Sheriff

We have audited the general purpose financial statements of Orleans Parish Civil Sheriff (the Sheriff) as of and for the year ended June 30, 1993, and have issued our report thereon dated October 13, 1993. We conducted our 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 Sheriff's general purpose financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.



REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING BASED ON AN AUDIT OF  
FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS  
(CONTINUED)

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Honorable Paul E. Walters, Jr.  
Orleans Parish Civil Sheriff

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our 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 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. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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

*Bruno & Tervalon*

BRUNO & TERVALON  
CERTIFIED PUBLIC ACCOUNTANTS

October 13, 1987