

REVENUE	EXPENSES
1957-58: 507 1958-59: 511	1957-58: 511 1958-59: 511
(Amount received from the sale and FLMC 1958-59)	(Amount received from the sale and FLMC 1958-59)

**PLAQUEMINES PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)**
Pointe-A-La-Hache, Louisiana

Financial Report

Year Ended June 30, 1957

Under provisions of State law, this report is a public document. A copy of this report in volume submitted to the Auditor, or reviewed, only 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.

DEC 17 1957

Release Date _____

PLAQUEMINES PARISH SHERIFF
POINTE-A-LA-HACHE, LOUISIANA
1957-58: 507
1958-59: 511

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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INDEPENDENT AUDITOR'S REPORT

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The Honorable Lewis F. Singh, Jr.
Piquetteville Parish Sheriff 44
En-Officio Tax Collector
P.O. Box 10000, Bossier, Louisiana

We have audited the accompanying statements of assets and liabilities and the statement of collections, distributions, and unassigned balances of the Tax Collector Fund (agency fund) of the Piquetteville Parish Sheriff 44 and for the year ended June 30, 2007. These financial statements are the responsibility of the Piquetteville Parish Sheriff as En-Officio Tax Collector. Our responsibility is to express an opinion on these 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. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

As described more fully in Note 1, the accompanying statements present information only as the Tax Collector Fund (agency fund). Further, the accompanying statements have been prepared on the cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the assets and liabilities and the collections, distributions, and unassigned balances of the Tax Collector Fund of the Piquetteville Parish Sheriff for the year ended June 30, 2007, on the basis of accounting described in Note 1.

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In accordance with government auditing standards, we have also issued a report dated OCTOBER 7, 1987 on our consideration of THE Tax Collector Fund of the Plaquemine Parish Sheriff's internal control over financial reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Slaven & Rainey, L.L.C.

Certified Public Accountants

Lafayette, Louisiana
October 8, 1987

FINANCIAL STATEMENTS

PLAQUEMINS PARISH GOVERNMENT
Minnis-A-La-Saccha, Louisiana
Tax Collector Agency Fund

Statement of Assets and Liabilities
June 30, 1997

ASSETS	
Cash	\$25,875 *****
LIABILITIES	
Due to taxing bodies and others	\$07,875 *****

The accompanying notes are an integral part of this statement.

MISSISSIPPI PARISH SHERIFF
 Pointe-a-la-Pêche, Louisiana
 Tax Collector Agency Fund

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

Unsettled balances at July 1, 1996	\$ 209,383
COLLECTIONS:	
All valorem taxes	21,899,776
State revenue sharing	628,284
Multiple refuge revenue sharing	648,264
Sparking licenses	264,758
Parish licenses	692,228
Interest on -	
Taxes paid under protest	1,389
Taxes	38,123
Other	1,975
Refunds and redemptions	13,969
Tax returns, etc.	<u>34,823</u>
Total collections	<u>23,608,622</u>
Total	<u>23,818,005</u>
DISTRIBUTIONS:	
Louisiana Department of Wildlife and Fisheries	183,228
Louisiana Tax Commission	24,278
Mississippi Parish -	
Council	8,881,878
School Board	8,427,800
Sheriff	8,880,800
Hospital	1,856,748
Sassaparilla district	498,224
Refunds and redemptions	28,979
Protest taxes	26,876
Police funds	<u>421,270</u>
Total distributions	<u>23,608,803</u>
Unsettled balances at June 30, 1997	\$ 20,202

The accompanying notes are an integral part of this statement.

PLAQUEMINE PARISH SHERIFF
POLICE-A-La-Beche, Louisiana
Notes to Financial Statements

41) Summary of Significant Accounting Policies

As provided by Article V, Section 27 of the Louisiana Constitution of 1874, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of all valorem property taxes, state revenue sharing funds, and sealing, hunting, and trapping licenses.

Louisiana Revised Statute 24:321(B) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying 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 lending bodies and others. The accompanying financial statements has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

42) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank located in the parish where the funds are collected. As June 30, 1997, the Sheriff has interest-bearing deposits totaling \$25,975 (check balances). These deposit balances of \$25,975 (check balances), representing uncollected tax collections, are fully secured through federal deposit insurance and securities pledged by the depository bank.

43) State Revenue Sharing Funds

The revenue sharing funds provided by Act 39 of 1988 were distributed as follows:

Plaquemine Parish:	
Council	\$341,714
School Board	380,350
Law Enforcement District	204,801
Assessment District	8,898
Hospital	18,027
Pension Funds	<u>24,757</u>
Total	\$878,547

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MAQUETTE TRAIL SERVICE
FOURTH-A-LE-CHATEL, Louisiana
NOTE TO Financial Statements (Continued)

04) Unsettled Balances

The unsettled balances at June 30, 1967 of \$28,875 consist of the following:

Protest taxes	\$10,875
Spotting licenses	14,000
Interest earned	4,000
THE TOTAL, etc.	<u> </u>
 Total	 \$28,875
	<u> </u>

INTERNAL CONTROL AND COMPLIANCE

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**INDEPENDENT AUDITOR'S 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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The Honorable Irvin F. Birgler, Jr.
Clatsopine Parish Sheriff as
ex-officio Tax Collector
P.O. Box 10000, LPR
Spartanburg, Oregon 97424

We have audited the Tax Collector Fund (Agency Fund) financial statements of the Clatsopine Parish Sheriff as of and for the year ended June 30, 1997, and have issued our report thereon dated October 9, 1997. Our report states that the statement of assets and liabilities and the statement of collections, distributions, and uncollectible balances have been prepared on the 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 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 Clatsopine Parish Sheriff's financial statements are free of material misstatement, we performed tests of the compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which would have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these 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. However, we noted a certain immaterial instance of noncompliance that we have reported to management of Clatsopine Parish Sheriff in a separate letter dated October 9, 1997.

GOVERNMENT
AUDITING STANDARDS OF
COMPTROLLER GENERAL OF
THE UNITED STATES
ISSUED BY THE COMPTROLLER
GENERAL OF THE UNITED STATES

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Plaquemine Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, would adversely affect the Plaquemine Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition noted is described below.

Inadequate Segregation of Accounting Functions

Finding:

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

Recommendation:

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 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. We believe the reportable condition described above is a material weakness.

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

Keller, Champagne, Starn & Rainey, LLC

Certified Public Accountants

Infayette, Louisiana
October 8, 1997

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

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The Honorable Irvon F. Single, Jr.
Piaqueville Parish Sheriff
P.O. Box 100
Lafayette, Louisiana

During our audit of the general purpose financial statements of the Piaqueville Parish Sheriff as of and for the year ended June 30, 1997, we noted certain areas in which improvements may be desirable.

- (1) Property taxes should be mailed within the first ten days of the month following the month of collection in accordance with Louisiana Revised Statute 47:2810.
- (2) Regarding all agency funds, the following should be done:
 - a. All bank accounts should be reconciled monthly.
 - b. The subledger for each fund should be maintained and reconciled to the Cash Balance monthly.
- (3) Regarding the Inmate Fund:
 - a. When monies are deposited in inmate's accounts, the envelopes used should be filled out completely to include the inmate's name, amount of the deposit, date, jailor's name, and both the jailor's and inmate's signature.
 - b. When envelopes are removed from the safe, money counted, entered into the computer, and deposit slips filled out, two people should count the money and sign the deposit slip.
- (4) Regarding the General Fund, all cash accounts should be reconciled on a monthly basis.

We would like to express our appreciation to you and your office staff for the courtesies and assistance rendered to us during the performance of our audit. Should you have any questions or need assistance in implementing our recommendations, please feel free to contact us.

Kolder, Champagne, Slaven & Rainey, LLC

Certified Public Accountants

Lafayette, Louisiana
October 9, 1997

MEMBER OF
THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
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