

Schedule 2

<u>FEDERAL HEALTHCARE</u>	<u>HOMER FUND</u>	<u>TOTAL</u>
<u>4,807</u>	<u>5,831</u>	<u>1,720,768</u>
		5,085,095
		1,580,001
		342,818
		21,887
		175,343
		687,218
		14,808
		151,577,448
	22	809,592
		1,313,787
<u>20,812</u>	<u>18,266</u>	<u>30,888</u>
<u>20,812</u>	<u>18,277</u>	<u>161,446,728</u>
25,577	24,808	165,187,495
		161,686,751
		4,285,268
		2,682,328
		175,851
		332,173
		18,568
		628
		748,788
		505,293
<u>20,808</u>	<u>21,663</u>	<u>82,858</u>
<u>20,808</u>	<u>21,663</u>	<u>165,485,752</u>
<u>178</u>	<u>1,635</u>	<u>4,728,768</u>

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana
FIDUCIARY FUND TYPE - AGENCY FUNDS

Schedule of Changes in Balances Due
to Taxing Bodies and Others
For the Year Ended June 30, 1997

	SHERIFF'S	PRISON INMATE	TAX COLLECTOR AGENCY FUNDS
BALANCES AT BEGINNING OF YEAR	<u>\$1,595,675</u>	<u>73,085</u>	<u>2,314,587</u>
ADDITIONS:			
Deposits:			
Gifts, successions, etc.	5,085,385		
Garshamments	1,580,021		
Bonds	342,810		
Request for notice of seizures	21,837		
Bond forfeitures	175,343		
Fees:			
Clerk of Court	667,210		
Civil services	14,980		
Taxes, fees, etc. paid to tax collector			151,508,754
Interest on investments			838,573
Other additions:			
Prisoner deposits		1,312,757	
Donations			
Total additions	<u>7,797,696</u>	<u>1,312,757</u>	<u>152,347,327</u>
Total	8,393,371	1,385,842	154,665,914
DEDUCTIONS:			
Taxes, fees, etc. distributed to taxing bodies and others			151,508,754
Payments to Agents, etc.	4,369,580		
Fees to Sheriff's General Fund	2,862,220		
Bond forfeitures	573,881		
Cash bond refunds	332,179		
Cash bond to city-parish government	10,560		
Refunds of civil services	529		
Prisoner-casualty purchases		348,780	
Refunds to released inmates and prisoner authorized disbursements		628,283	
Authorized program disbursements		43,577	
Total deductors	<u>7,684,639</u>	<u>1,318,780</u>	<u>151,508,754</u>
BALANCE AT END OF YEAR	<u>\$1,549,426</u>	<u>73,085</u>	<u>2,114,062</u>

Schedule 1

<u>HOLIDAY HIL PERB.</u>	<u>HONOR FUND</u>	<u>TOTALS</u>
175	1,205	3,398,387
		1,440,270
		158,470
		532
<u>175</u>	<u>1,205</u>	<u>5,037,661</u>
		21,590
		309,248
175	1,205	1,778,488
		1,649,408
		409,638
		871,308
<u>175</u>	<u>1,205</u>	<u>5,038,883</u>

EAST BATON ROUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 POLICARY FUND TYPE - AGENCY FUNDS

Comparing Balance Sheets
 June 30, 1987

	<u>SHERIFFS</u>	<u>PRISON</u> <u>INMATE</u>	<u>TAX</u> <u>COLLECTOR</u> <u>AGENCY FUNDS</u>
ASSETS			
Cash and cash equivalents	\$ -	151,909	3,245,624
Cash - restricted	1,442,212		
Receivables	158,470		
Due from other funds		532	
TOTAL ASSETS	<u>1,600,682</u>	<u>152,441</u>	<u>3,245,624</u>
LIABILITIES			
Due to State of Louisiana		21,590	
Due to other funds	71,208	14,808	142,388
Due to taxing bodies and others		118,235	1,880,810
Revolving liabilities	1,549,438		
Deferred revenues			828,524
Prepaid taxes			811,304
TOTAL LIABILITIES	<u>1,620,646</u>	<u>152,411</u>	<u>3,245,624</u>

EAST BRION POLICE PARISH SHERIFF
East Brion, Louisiana

Supplemental Information Schedule
As of and for the year ended June 30, 1997

FUNDARY FUNDS - SOURCE FUNDS

SHERIFF'S FUND

The Sheriff's Fund accounts for funds held in civil suits, Sheriff's union, and parishes. It also accounts for collections of bonds, fines, and costs and payment of these collections to the recipients in accordance with applicable laws.

PRISON INMATE FUND

This fund accounts for deposits made by and for the inmates and for authorized withdrawals.

TAX COLLECTOR AGENCY FUND

Article V, Section 27 of the Louisiana Constitution of 1974 provides that the sheriff shall serve as the collector of state and parish taxes and fees. The Tax Collector Fund accounts for the collection and distribution of these taxes and fees to the appropriate taxing bodies.

HOLIDAY HELPERS FUND

This fund receives donations from individuals. These funds are used to purchase gifts, food, clothing and necessities and educational needs to eligible individuals. The distribution of these funds usually occurs during various holidays.

MEMOR FUND

This fund receives donations from employees and retirees for the payment of death benefits to eligible members. The benefit amount paid is equivalent to the amount donated.

EAST BATON ROUGE PARISH SHERIFF
East Baton Rouge, Louisiana
Notes to the Financial Statements (Continued)

7. PENSION PLAN (Continued)

PENSION POLICY. Plan members are required by state statute to contribute 2.7 percent of their annual covered salary and the East Baton Rouge Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 4.2 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 insurance premium taxes. The contribution requirements of plan members and the East Baton Rouge Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:121, the employee 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 East Baton Rouge Parish Sheriff's contributions to the system for the years ending June 30, 1987, 1988, and 1989, were \$228,812, \$228,877, and \$228,479, respectively, equal to the required contributions for each year.

8. CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others is as follows:

	Sheriff's Fund	Prison Fund	Tax Collector Fund	Holiday Funds	Other Funds
Balance, June 30, 1986	\$ 1,314,975	78,599	1,314,587	4,847	5,431
ADDITIONS	7,727,088	1,312,757	182,987,004	38,810	18,377
Reductions	2,894,425	1,318,288	181,588,181	25,388	22,888
Balance, June 30, 1987	\$ 2,569,818	73,068	1,314,983	137	3,325

9. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of the long-term obligations during the fiscal year ended June 30, 1987:

	Consolidated Statement
Balance, June 30, 1986	\$ 984,543
ADDITIONS	212,335
Reductions	88,915
Balance, June 30, 1987	\$ 1,107,963

10. TAXES PAID UNDER PROTEST

The unsettled balances due to taxing bodies and others in the agency funds at June 30, 1987, as reflected in Statement A, include \$789,000 of taxes paid under protest, plus interest earned to date on the investments of these funds, totaling \$14,384. These funds are held pending resolution of the protest and are accounted for in the Tax collector agency fund.

11. RESERVE FOR UNPAID INSURANCE PREMIUMS

During the fiscal year ended June 30, 1987, the insurance agency has set up a cash account for the purpose of the East Baton Rouge Parish Sheriff to deposit funds to cover the \$5,000 deductible for losses due to insurance claims. As of June 30, 1987, the \$5,000 deductible has not been paid on any claims therefore, a reserve is being established estimating the deductible that will be paid on these losses as well as any losses incurred but not reported as of the fiscal year ended.

HAUT RAYON BOUGE PARISH SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements (Continued)

4. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets for the period June 30, 1991, follows:

	BALANCE JUNE 30, 1990	ACQUISITIONS	DEPRECIATION	BALANCE JUNE 30, 1991
Land	\$ 43,900	-	-	43,900
Buildings	642,900	"	"	642,900
Vehicle	4,715,468	1,031,800	828,400	5,059,068
OFFICE:				
Furniture	338,310	22,801	333	338,088
Equipment	698,300	131,327	18,388	1,109,647
MAINTENANCE EQUIPMENT	77,914	1,318	-	79,232
Law enforcement:				
Weapons	208,300	35,001	1,483	248,388
Equipment	3,154,400	40,895	11,278	3,204,445
Police professional equipment	2,000	-	-	2,000
Telephone equipment	32,308	143,627	32,318	143,627
Gas tanks/vehicle	18,385	-	-	18,385
Total	\$ 10,178,426	1,647,800	992,102	10,849,321

Any differences between the general fixed asset additions and the capital outlay are due to assets purchased through the Federal grant as well as assets obtained through charitable donations.

5. PENSION PLAN

Plan description. Substantially all employees of the Haut Rayon Bouge Parish Sheriff's Office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a multiple-employer (cost-sharing), public employee retirement system (ERS) deferred benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who were at least \$40 per month if employed prior to January 1, 1991, and not less than five hundred fifty dollars if employed subsequent to December 31, 1990, and who are 58 years or older at the time of original employment are eligible to participate in the System. Employees are eligible to retire on or after age 55 with at least twelve 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 per cent for each year if total service is at least twelve but less than fifteen years, 3.75 per cent for each year if total service is at least fifteen but less than twenty years, and 5 per cent for each year if total service is at least twenty years. In any case, the retirement benefit cannot exceed 80 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joint months that produce the highest average. Employees who terminate with at least twelve years of service and do not wish to have their employees contributions pay retro to or after age 58 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of credited service are also eligible to elect early benefits between ages 58 and 60 with reduced benefits equal to the actuarial equivalent of the benefit in which they would otherwise be entitled at age 58. The system also provides death and disability benefits. Benefits are established 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 3183, Monroe, Louisiana 71202 or by calling (504) 682-3071.

DAVE WATTS BROWN POLICE SHERIFF
 Baton Rouge, Louisiana
 Notes to the Financial Statements, (Continued)

3. CASH AND CASH EQUIVALENTS

As June 30, 1987 the sheriff has cash and cash equivalents (book balances) totaling \$17,700,475, as follows:

Cash - Tax Collection Agency Fund	\$ 3,043,824
Demand Deposits	909,351
Time Deposits	11,700,000
Petty Cash	4,800
	15,758,075
Restricted cash	1,942,400
Total	\$17,700,475

These deposits are stated at cost, which approximates market. Under state law, these deposits (or the resulting book 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 mutually acceptable to both parties. As June 30, 1987, the deposits are adequately secured from risk by pledged securities held by the custodial bank in the name of the fiscal agent bank (GAAP Category 2).

Even though the pledged securities are considered uncollateralized (Category 3) under the provisions of GAAP Statement 3, Louisiana Revised Statute 28:1227 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.

Restricted Cash

These funds are payable for litigation settlements, death benefits and a reserve to cover the \$5,000 deduction for insurance losses that are held in these accounts until disbursed to their respective eligible claimants.

4. RECEIVABLES

Receivables as of June 30, 1987, are as follows:

Class of receivable	GENERAL FUND	AGENCY	TOTAL
Licenses and permits	\$ 39,438	-	39,438
Freight, hauling and transporting payments	346,438	-	346,438
Other fees, charges and commissions	505,455	-	505,455
OTHER	71,249	-	71,249
Grants, advances, etc.	-	158,438	158,438
Total	\$ 962,580	158,438	1,121,018

5. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds as of June 30, 1988, are as follows:

	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS
General fund	\$ 318,882	-
Prison canteen special revenues fund	14,484	532
Agency funds:		
Sheriff's	-	71,244
Prison canteen	532	14,484
Tax collector	-	142,386
Total	\$ 333,900	328,186

LAKE ARROW BOUND PARISH SHERIFF
Baton Rouge, Louisiana
Notes to the Financial Statements, (Continued)

D. INVENTORY

Inventory as June 30, 1991, consists of merchandise for resale in the Parish and/or special services fund. Inventory items are valued at cost and are recorded as expenditures, using the first-in, first-out (FIFO) cost flow assumption for valuing inventory. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

E. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased and the related assets are capitalized (reported) in the general fixed assets account group. They are valued at historical cost or estimated cost if historical cost is not available. Approximately 95 per cent of the assets are valued at historical cost and 10 per cent are valued at estimated cost based on vendor estimates of prices at the time of purchase. No depreciation has been provided on general fixed assets.

F. COMPENSATED ABSENCE

The sheriff's office has the following policy relating to vacation and sick leave:

Employees of the sheriff's office earn from 7.5 to 25 hours of annual leave semi-monthly and from 7.5 to 18 hours of sick leave each work period, depending on their length of service. Maximum accrual of annual leave is 149.25 to 259.5 hours, depending on length of service, and maximum accrual of sick leave is 840 hours, upon termination of employment, employees are paid for accrued annual leave up to the maximum accrual authorized. All accumulated sick leave lapses upon termination of employment. The plan assets remain the property of the sheriff's office until paid or made available to participants, subject only to claims of the employer's general creditors.

The cost of leave privileges is recognized as a current-year expenditure in the general fund when leave is actually taken. The cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

G. TOTAL COLUMN ON STATEMENTS

The total column on the statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles or results of operations. Neither is such data compared to a consolidation.

3. LEVIED TAXES

	<u>APPROPRIATED</u> <u>AMOUNT</u>	<u>LEVIED</u> <u>AMOUNT</u>	<u>DEFICIENCY</u> <u>RATE</u>
Special law enforcement	4.35	4.35	None
Additional special law enforcement	3.73	3.73	12/31/2000
Additional special law enforcement	6.90	6.90	12/31/2000

D. BASIS OF ACCOUNTING (Continued)

Revenues (Continued)

Licenses, permits, fees, charges, and commissions for services are recorded when earned.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the interest is earned.

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Compensated absences are recognized as expenditures when leave is actually taken or when the employee (or heir) is paid for accrued leave upon termination or death, while the cost of leave privileges not requiring current resources is recorded in the general long-term obligations account group.

Other Financing Sources (Funds)

Proceeds from the sale of fixed assets are recorded as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

E. BUDGET PRACTICES

The proposed budget for 1994-95 was made available for public inspection on June 24, 1994. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal ten (10) days prior to the public hearing, which was held at the East Bayou Home Repair Sheriff's office on June 25, 1994, for the comments from taxpayers. The budget was legally adopted and amended, as necessary, by the sheriff.

All expenditure appropriations lapse at year end. Unexpended appropriations and any excess revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records are employed as a management control device. However, periodic comparisons of budget and actual accounts are made. (Encumbrance accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device.) Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS

Cash includes amounts in demand deposits, interest-bearing demand deposits, and time deposits. Cash equivalents include amounts in time deposits that mature within 90 days after the fiscal year end and other investments with original maturities of 90 days or less. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, or time deposits with state banks organized under Louisiana law or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

LAKE BRACH MOORE PARISH SHERIFF
Briant Bozorg, Louisiana
NOTES TO FINANCIAL STATEMENTS (continued)

C. FUND ACCOUNTING

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund, Prison Canteen Special Revenue Fund) and fiduciary (Agency Funds). These funds are described as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 33:1422, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district; other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

Prison Canteen Special Revenue Fund

The Prison Canteen Special Revenue Fund accounts for sales of personal items to prisoners in the parish jail. Revenues are used to compensate ministers who visit the prison, to purchase office supplies, and to provide for other inmate benefits, etc.

Fiduciary Fund Type - Agency Funds

The Agency Funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting related to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

REVENUES

All ad valorem taxes and the related state revenue sharing are recorded in the year taxes are due and payable. The calendar for the 1994 tax roll was as follows:

levy date	January 1, 1994
due date	December 31, 1994
lien date	January 1, 1993
collection date	December 3, 1994

EAST BATON ROUGE PARISH SHERIFF
BATON ROUGE, LOUISIANA

Notes to Financial Statements
as of and for the year ended June 30, 1991

INTRODUCTION

As provided in Article V, section 23 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs executing orders of the court and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing ad valorem property taxes, state revenue sharing funds, fines, costs, and bond forfeitures imposed by the district court.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PREPARATION

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

B. REPORTING ENTITY

For financial reporting purposes, in conformance with GASB codification section 2100, the sheriff includes all funds, account groups, activities, et cetera, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid or provided by the city-parish council as required by Louisiana law, the sheriff is financially independent. Accordingly, the sheriff is a separate governmental reporting entity. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the city-parish council, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

STATEMENT C

PRISON CENTER SPECIAL REVENUE FUND		
PROJECT	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
717,018	748,868	31,850
18,448	21,858	3,410
<u>13,358</u>	<u>31,358</u>	<u>8,000</u>
<u>748,814</u>	<u>802,084</u>	<u>53,270</u>
608,858	608,843	15,015
604,288	615,482	(5,194)
68,488	65,841	2,647
<u>18,528</u>	<u>5,342</u>	<u>13,186</u>
<u>794,162</u>	<u>795,508</u>	<u>1,346</u>
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(4,348)	48,171	52,519
482,272	482,272	0
	(18,188)	(18,188)
<u>180,287</u>	<u>464,084</u>	<u>283,797</u>

EAST BATON ROUGE PARISH GOVERNMENT
East Baton Rouge, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL AND
PRISON GRANTEE SPECIAL REVENUE FUNDS

Statement of Revenues, Expenditures
and Changes in Fund Balances - Budget
(GAAP Basis) and Actual
For the Year Ended June 30, 1997

	GENERAL FUNDS		VARIANCE FAVORABLE (UNFAVORABLE)
	BUDGET	ACTUAL	
REVENUES			
Ad valorem taxes	\$20,812,473	20,418,080	(394,393)
Licenses and permits	305,704	408,089	102,385
Intergovernmental revenues:			
Federal grants	150,462	182,287	31,825
State grants:			
State supplemental pay	1,228,808	1,228,882	74
Miscellaneous	114,795	143,780	28,985
Fees, charges and commissions for services:			
Commissions and state revenue sharing	350,928	589,475	238,547
Civil and criminal fees	2,628,208	2,814,431	186,223
Court attendance	63,958	83,232	19,274
Transporting prisoners	61,348	85,843	24,495
Feeding and lodging prisoners	3,191,073	3,219,802	28,729
Sales of merchandise			
Fines and forfeitures	178,154	192,867	14,713
Other	197,478	742,987	545,509
Interest income	483,000	494,769	11,769
Miscellaneous	208,589	295,848	87,259
Total revenues	<u>28,628,489</u>	<u>27,833,258</u>	<u>(795,231)</u>
EXPENDITURES			
Public safety:			
Personnel services and related benefits	18,544,587	18,850,211	305,624
Operating expenses	3,181,271	3,107,248	(74,023)
Materials and supplies	3,093,400	3,894,943	(801,543)
Travel and other charges	137,412	48,894	(88,518)
Capital outlay	1,583,585	1,858,281	(275,304)
Total expenditures	<u>27,540,255</u>	<u>28,759,587</u>	<u>1,219,332</u>
OTHER FINANCING (SOURCES) USED			
State grants		143,780	(143,780)
Federal grants		182,287	(182,287)
Total other financing (sources) used		<u>326,067</u>	<u>(326,067)</u>
EXCESS REVENUES (DEFICIENCY) AND OTHER SOURCES OVER EXPENDITURES AND OTHER USED	3,320,265	3,071,428	248,837
FUND BALANCES AT BEGINNING OF YEAR (Increase) in inventory reserve	8,985,800	8,188,080	0
FUND BALANCES AT END OF YEAR	<u>\$12,306,065</u>	<u>\$11,257,508</u>	<u>\$1,048,557</u>

The accompanying notes are an integral part of this statement.

BRADY BAYTON POLICE PARISH SHERIFF
 Baton Rouge, Louisiana
 GOVERNMENTAL FUND TYPE

STATEMENT B

Statement of Revenues, Expenditures
 and Changes in Fund Balances
 For the Year Ended June 30, 1997

	GENERAL FUND	FRESH CAMBRIEN SPECIAL REVENUE FUND	TOTAL (AMPHIPHANOLIN 094.Y)
REVENUES:			
Ad valorem taxes	520,415,890		20,415,090
Licenses and fees/tolls	405,688		405,688
Intergovernmental revenues:			
Federal grants	192,307		192,307
State grants:			
State supplemental pay	1,228,880		1,228,880
Miscellaneous	142,788		142,788
Fees, charges and commissions for services:			
Commissions and state revenue sharing	608,473		608,473
Coff and criminal fees	2,814,471		2,814,471
Court attendance	83,232		83,232
Transporting prisoners	68,045		68,045
Fareway and lodging proceeds	3,218,092		3,218,092
Sales of merchandise		748,889	748,889
Fines and forfeitures	158,987		158,987
Other	782,887		782,887
Interest income	484,788	31,860	516,648
Miscellaneous	280,888	31,860	312,748
Total revenues	<u>31,833,890</u>	<u>782,819</u>	<u>31,834,379</u>
EXPENDITURES:			
Public safety:			
Personnel services and related benefits	98,883,211		98,883,211
Operating expenses	3,187,245	68,813	3,256,058
Materials and supplies	3,084,843	873,487	3,958,425
Travel and other charges	60,884	60,841	121,725
Capital outlay	1,888,281	3,340	1,891,621
Total expenditures	<u>26,722,819</u>	<u>742,198</u>	<u>27,465,017</u>
OTHER FINANCING (SOURCE) USES:			
State grants	142,788		142,788
Federal grants	192,307		192,307
Total other financing (sources) uses	<u>335,095</u>		<u>335,095</u>
EXCESS REVENUES (DEFICENCY) AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	3,071,498	68,171	4,008,589
FUND BALANCES AT BEGINNING OF YEAR (Decrease) is inventory reserve	8,188,000	482,373 (28,188)	8,568,273 (28,188)
FUND BALANCES AT END OF YEAR	<u><u>112,122,498</u></u>	<u><u>482,304</u></u>	<u><u>112,584,742</u></u>

The accompanying notes are an integral part of this statement.

STATEMENT A

<u>ACCOUNT GROUPS</u>		
<u>GENERAL FUND ASSETS</u>	<u>GENERAL LONG-TERM LIABILITIES</u>	<u>TOTAL (MEMORANDUM ONLY)</u>
		15,152,878
		1,628,978
		707,414
		229,780
		85,778
10,848,021		10,848,021
		88,881
	1,052,721	1,052,721
<u>10,848,021</u>	<u>1,052,721</u>	<u>10,173,281</u>
		810,862
		170,736
		188,800
	1,052,721	1,052,721
		21,882
		229,780
		1,178,488
		1,548,428
		629,524
		811,384
		13,858
	<u>1,052,721</u>	<u>4,895,813</u>
10,848,021		10,848,021
		38,770
		12,823,873
<u>10,848,021</u>		<u>23,415,174</u>
<u>10,848,021</u>	<u>1,052,721</u>	<u>20,242,352</u>

EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana
ALL FUND TYPES AND ACCOUNT GROUPS

Combined Balance Sheet
 June 30, 1997

	GOVERNMENTAL FUND TYPE		
	GENERAL FUND	FURNISH CANTON SPECIAL REVENUE FUND	FIDUCIARY FUND TYPE - AGENCY FUNDS
ASSETS AND OTHER DEBITS			
Assets:			
Cash and cash equivalents (Note 2)	\$11,805,847	428,451	2,388,367
Cash restricted (Note 2)	958,700		1,480,213
Receivables (Note 4)	548,544		158,670
Due from other funds (Note 3)	214,042	14,888	502
Inventory		26,170	
Land, buildings, and equipment (Note 5)			
Other	50,840	8,080	
Other debts - amount to be provided for retirement of general long-term obligations (Note 6)			
TOTAL ASSETS AND OTHER DEBITS	<u>\$12,987,973</u>	<u>481,511</u>	<u>3,928,252</u>
LIABILITIES, EQUITY, AND OTHER CREDITS			
Liabilities:			
Accounts payable	\$480,011	83,871	
Fund loans payable	170,138		
Reserve for insurance deductible (Note 11)	188,080		
Compensated absences payable (Note 9)			21,800
Due to State of Louisiana	10		
Due to other funds (Note 3)		602	239,248
Due to others			1,718,488
Restricted liabilities			1,348,478
Deficit of revenues			829,628
Provisional taxes (Note 10)			811,204
Reserve - deposit - equipment deposits	15,850		
Total liabilities	<u>768,858</u>	<u>84,473</u>	<u>3,818,258</u>
Equity and Other Credits:			
Investment in general fixed assets (Note 5)			
Fund balances:			
Reserved for inventory		55,178	
Unreserved - undesignated	12,157,488	386,334	
Total Equity and Other Credits	<u>12,157,488</u>	<u>431,512</u>	
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	<u>\$12,987,973</u>	<u>486,985</u>	<u>3,928,252</u>

The accompanying notes are an integral part of this statement.

MICHAEL K. GLOVER
Certified Public Accountant

1801 Lakeside, New Orleans, LA
Phone: 584-1111, Telex: 584-1111

026 001 040

INDEPENDENT AUDITOR'S REPORT

HONORABLE ELMER S. LITTLEFIELD
East Baton Rouge Parish Sheriff
Baton Rouge, Louisiana

I have audited the accompanying general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1987, as listed in the foregoing table of contents. These general purpose financial statements are the responsibility of the East Baton Rouge 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 generally accepted governmental auditing standards contained in the Government Auditing Standards issued by the Comptroller General of the United States, neither of which are local governments, published by the Office of Management and Budget. These standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

The general purpose financial statements referred to above include the financial data of the East Baton Rouge Parish Sheriff as Ex-officio Parish Tax Collector whose financial statements are on a basis of cash receipts and disbursements, which is a comprehensive basis of accounting. That basis differs from generally accepted accounting principles because it does not recognize accounts receivable or payables.

In my opinion, except for the effects on the financial statements of the East Baton Rouge Parish Sheriff as Ex-officio Parish Tax Collector whose financial statements are prepared using another comprehensive basis of accounting presented in the preceding paragraph, based on my audit, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the East Baton Rouge Parish Sheriff as of June 30, 1987, and the results of operations for the year ended June 30, 1987, in conformity with generally accepted accounting principles. In accordance with government auditing standards, I have also issued a Report Dated December 30, 1987, on my consideration of the East Baton Rouge Parish Sheriff internal control structure and on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying supporting schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the East Baton Rouge Parish Sheriff. Such information has been subjected to the procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general purpose financial statements taken as a whole.

Michael K. Glover

Baton Rouge, LA
December 30, 1987

EAST BAYOU MOORE SENIORS CENTER
Baton Rouge, Louisiana

Reports on Compliance
As of and for the year ended
June 30, 1987

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EAST BAYOU WOODS DERRICK SHERIFF
Baton Rouge, Louisiana

General Purpose Financial Statements
As of and for the year ended
June 30, 1987
with supplemental information schedules

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EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

GENERAL PURPOSE FINANCIAL STATEMENTS

As of and for the year ended
June 30, 1997

(With Accountant's Report Thereon)

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

Prepared Date MAY 04 1998

Michael E. Glover
Certified Public Accountant

12-100

The Honorable Elmer H. Litchfield, Sheriff
December 30, 1997
Page 5

Recommendation

To strengthen the controls over the physical inventory, someone independent of the department or division should be assigned to verify the physical existence of the fixed assets.

Response

The property control manager supports the recommendation and in the future will attempt to implement it based upon the available personnel.

The above observations and recommendations were developed from my previous experience of auditing the controls and records of similar entities. Only management can determine whether or not these recommendations can be effectively implemented.

I would like to express my appreciation to the personnel of the Sheriff's office for their assistance and cooperation in conjunction with the audit.

Very truly yours,



Michael E. Glover

mkg:eg

Sheriff Fund

Observation

During my examination of the Sheriff's bond account, it was noted that four checks issued before July 1, 1988, totaling \$3,163, had not cleared the bank account as of June 30, 1997.

Recommendation

All checks issued and outstanding in excess of two years should be remitted to the State as unclaimed property.

Response

In the future, checks issued and outstanding that were originally issued for a period greater than 24 months as of year end will be submitted to the State as unclaimed property.

Fixed Assets

Observation

During my examination of fixed assets, I was informed that a physical inventory is performed annually. However, documentation regarding the inventory and reconciliation with the control accounts is not maintained.

Recommendation

Documentation regarding the physical inventory of fixed assets and reconciliation with the control accounts should be maintained at a minimum of three years.

Response

In future years, documentation regarding the physical inventory count of fixed assets will be maintained for a minimum period of three years.

Observation

During my examination of fixed assets, I also observed that department heads and/or commanders were responsible for performing the inventory for their respective departments and divisions.

Recommendation

Where there are differences between a bid unit price and the amount actually paid, the purchasing department should document the reason for the difference. Where there is no documentation, the purchasing department should contact the respective vendors and review the differences with them, documenting the conversation in the purchasing department files.

Response

When there is a difference between the bid price and the price indicated on the invoice, usually it is because of an agreed upon difference due to an uncontrollable circumstance. When this occurs, some type of documentation is usually made within the file explaining this conversation and the reason for the change in a bid price. Further care will be performed to document any differences of this nature.

Observation

In my test of expenditures and comparing the items purchased to the various bid contracts, I discovered several instances where merchandise was purchased from a vendor other than the vendor who had the lowest bid. There was also no documentation within the files of the purchase department indicating why these items were purchased from other vendors.

Recommendation

When merchandise is purchased from a vendor other than the vendor with the lowest bid, some type of documentation needs to accompany the purchase and placed within the file of the bid. This document should include at a minimum why the item was purchased from this vendor.

Response

When merchandise is acquired from a vendor other than the vendor with the lowest bid price, usually the items acquired could not be obtained from the lowest bidder at the time of order, so they are ordered from another bidder. When this occurs, the circumstance is usually documented and placed in the respective file. Further care will be performed to maintain documentation of any differences.

Response

Effective for the fiscal year ending June 30, 1998, bids will be requested on various office supplies. On identical supplies purchased by the city-parish, the purchasing department will use the city-parish's bid contract. On supplies not purchased by the city-parish, the bid laws will be complied with.

Canteen Fund

Observation

When I reviewed the financial status of the Canteen Fund in the previous fiscal year ended June 30, 1996, I observed this fund had surplus funds available to pay its own operating expenses rather than having the General Fund pay these expenses on its behalf.

Recommendation

For the current fiscal year, this fund is showing continuing growth of cash available that should be used to pay additional expenses needed to operate the Canteen Fund that are presently being paid from the General Fund.

In my examination for the year ended June 30, 1997, I observed additional expenses were being paid by the Canteen Fund; however, it appears additional expenses could be absorbed to eventually make the Canteen Fund self-sustaining.

Response

These expenses will be review and consideration will be given to transfer Canteen Fund operating expenses paid by the General Fund to this fund.

Observation

In my observation of unit prices of items purchased as compared to unit prices of the lowest bidder, I observed items that were purchased at a price greater than the price indicated on the bid. I also observed the unit price on the purchase order was not the same as the unit price indicated on the lowest bid.

MICHAEL E. CLOVER

Certified Public Accountant

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Baton Rouge, Louisiana 70802
(504) 383-7000

Member
Louisiana Institute of
Certified Public Accountants

December 30, 1997

The Honorable Elmer D. Linchfield, Sheriff
East Baton Rouge Parish
P. O. Box 3277
Baton Rouge, LA 70821

Dear Sheriff Linchfield:

In connection with my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, I noted certain areas relating to the system of internal control and other areas not directly affecting the internal controls I felt were worth presenting comments and recommendations for your consideration. Considering the true character of an examination, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a true examination may not disclose. These comments and recommendations were developed from observations made and information furnished to me during the course of my examination.

This letter deals with those areas I feel changes are desirable and practicable and does not necessarily disclose all weaknesses in the system. This letter should not be inferred that my examination failed to disclose good features in the internal controls I simply do not enumerate them in detail because the purpose of this letter is to recommend possibilities for improvements.

Bid Law Requirements

Observation

When testing expenditures, it was determined that not all items subject to the bid laws are being properly bid, i. e., office supplies.

Recommendation

All cumulative purchases of materials, supplies, etc. orders that can reasonably be assumed to exceed the \$10,000 bid requirement should be let out each fiscal year or every six months as your bidding procedures dictate.

The Honorable Elmer B. Hitchfield, Sheriff
December 30, 1997
Page 5

Recommendation

To strengthen the controls over the physical inventory, someone independent of the department or division should be assigned to verify the physical existence of the fixed assets.

Response

The property control manager supports the recommendation and in the future will attempt to implement it based upon the available personnel.

The above observations and recommendations were developed from my previous experience of auditing the controls and records of similar entities. Only management can determine whether or not these recommendations can be effectively implemented.

I would like to express my appreciation to the personnel of the Sheriff's office for their assistance and cooperation in conjunction with the audit.

Very truly yours,

Michael E. Glover

Michael E. Glover

mkg:ag

Sheriff Fund

Observation

During my examination of the Sheriff's fund account, it was noted that four checks issued before July 1, 1995, totaling \$3,183, had not cleared the bank account as of June 30, 1997.

Recommendation

All checks issued and outstanding in excess of two years should be remitted to the State as unclaimed property.

Response

In the future, checks issued and outstanding that were originally issued for a period greater than 24 months as of year end will be submitted to the State as unclaimed property.

Fixed Assets

Observation

During my examination of fixed assets, I was informed that a physical inventory is performed annually. However, documentation regarding the inventory and reconciliation with the control accounts is not maintained.

Recommendation

Documentation regarding the physical inventory of fixed assets and reconciliation with the control accounts should be maintained at a minimum of three years.

Response

In future years, documentation regarding the physical inventory count of fixed assets will be maintained for a minimum period of three years.

Observation

During my examination of fixed assets, I also observed that department heads and/or commanders were responsible for performing the inventory for their respective departments and divisions.

Response:

Effective for the fiscal year ending June 30, 1998, bids will be requested on various office supplies. On identical supplies purchased by the City-parish, the purchasing department will use the city-parish's bid contract. On supplies not purchased by the city-parish, the bid base will be complied with.

Canteen Fund

Observation

When I reviewed the financial status of the Canteen Fund in the previous fiscal year ended June 30, 1996, I observed this fund had surplus funds available to pay its own operating expenses rather than having the General Fund pay these expenses on its behalf.

Recommendation

For the current fiscal year, this fund is showing continuing growth of cash available that should be used to pay additional expenses needed to operate the Canteen Fund that are presently being paid from the General Fund.

In my examination for the year ended June 30, 1997, I observed additional expenses were being paid by the Canteen Fund; however, it appears additional expenses could be absorbed to eventually make the Canteen Fund self-sustaining.

Response:

These expenses will be review and consideration will be given to transfer Canteen Fund operating expenses paid by the General Fund to this fund.

Observation

In my observation of unit prices of items purchased as compared to unit prices of the lowest bidder, I observed items that were purchased at a price greater than the price indicated on the bid. I also observed the unit price on the purchase order was not the same as the unit price indicated on the lowest bid.

MICHAEL K. GLOVER

Certified Public Accountant

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Baton Rouge, Louisiana 70801

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Member
Louisiana Institute of
Certified Public Accountants

December 30, 1997

The Honorable Elmer B. Litchfield, Sheriff
East Baton Rouge Parish
P. O. Box 3277
Baton Rouge, LA 70821

Dear Sheriff Litchfield:

In connection with my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, I noted certain areas relating to the system of internal control and other areas not directly affecting the internal controls I felt were worth presenting comments and recommendations for your consideration. Considering the test character of an examination, you will appreciate that reliance must be placed on adequate methods of internal control as your principal safeguard against irregularities which a test examination may not disclose. These comments and recommendations were developed from observations made and information furnished to me during the course of my examination.

This letter deals with those areas I feel changes are desirable and practicable and does not necessarily disclose all weaknesses in the system. This letter should not be inferred that my examination failed to disclose good features in the internal controls; I simply do not enumerate them in detail because the purpose of this letter is to recommend possibilities for improvements.

Bid Law Requirements

Observation

When testing expenditures, it was determined that not all items subject to the bid laws are being properly bid, i. e., office supplies.

Recommendation

All cumulative purchases of materials, supplies, et cetera that can reasonably be assumed to exceed the \$10,000 bid requirement should be let out each fiscal year or every six months as your bidding procedures dictate.

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MICHAEL K. GLOVER

Certified Public Accountant

502 Lafayette Way, Suite 101
Baton Rouge, Louisiana 70801

(504) 383-8888

Independent Auditor's Report on Compliance
with Specific Requirements Applicable to Major
Federal Financial Assistance Transactions

ROBERTSON BLAKE G. LITVORFIELD
EAST BATON ROUGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 10, 1997.

In connection with my audit of the general purpose financial statements of the East Baton Rouge Parish Sheriff, and with my consideration of the East Baton Rouge Parish Sheriff's control structure used to administer Federal financial assistance programs, as required by OMB Circular A-133, Office of Management and Enterprise Services, I selected certain transactions applicable to certain major Federal financial assistance programs for the year ended June 30, 1997. As required by Circular A-133, I have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed, and other provisions that are applicable to these transactions. My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the East Baton Rouge Parish Sheriff's compliance with these requirements. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of these procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to the items not tested, nothing came to my attention that caused me to believe that the East Baton Rouge Parish Sheriff had not complied, in all material respects, with these requirements.

The report is intended for the information of management and interested Federal and state agencies. However, this report is a matter of public record and its distribution is not limited.

Michael K. Glover

Baton Rouge, LA
December 20, 1997

MICHAEL E. CLOVER
Certified Public Accountant

1987-1988
1988-1989
1989-1990
1990-1991

Member
Louisiana Institute of Certified Public Accountants

**Independent Auditor's Report on Compliance
With the General Requirements Applicable to
Nonmajor Federal Financial Assistance Programs**

HONORABLE ELLEN S. LITCHFIELD
East Baton Rouge Parish Sheriff
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge parish Sheriff as of and for the year ended June 30, 1991, and have issued my report thereon dated December 14, 1991.

I have applied procedures to test East Baton Rouge Parish Sheriff compliance with the following requirements applicable to each of the Federal financial assistance programs which are identified in the schedule of Federal financial assistance for the year ended June 30, 1991:

Political activity
Civil rights
Cash Management
Allowable costs/cost principles
Employee Workforce Act
Administrative requirements

My procedures were limited to the applicable procedures described in the office of Management and Budget's "Compliance Supplement for Single Agencies of State and Local Governments". My procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion of the East Baton Rouge Parish Sheriff compliance with the requirements listed in the preceding paragraph. Accordingly, I do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to my attention that caused me to believe that the East Baton Rouge Parish Sheriff had not complied, in all material respects, with those requirements. Also, the results of my procedures did not disclose any material instances of noncompliance with those requirements.

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

Michael E. Clover

Baton Rouge, LA
December 18, 1991

ROBERTALD ELMER B. LITCHEFIELD
East Baton Rouge Parish Sheriff
83008 Rouge, Louisiana
Report on In-Census Control
December 18, 1987

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

Michael R. Brown

83008 Rouge, LA
December 18, 1987

WORMSLEY KIMBLE W. LITCHEFIELD
EAST BATON BOUGE PARISH SHERIFF
Baton Rouge, Louisiana
Report on Internal Controls
December 28, 1987

Revenues/Receipts
Purchases/Disbursements
Grant Administration
General requirements:
Political activity
Civil Rights
Cash Management
Federal financial reports
Specific Requirements:
Matching requirements
Reporting requirements

For all of the internal control structure categories listed above I obtained an understanding of the design of relevant policies and procedures and determined whether they have been placed in operation, and I assessed control risk.

During the year ended June 30, 1987, the East Baton Rouge Parish Sheriff had no major federal financial assistance programs and expended 100 percent of its total federal financial assistance under the following narrower federal financial assistance programs:

Targeted and Illegal Substances
Burglary Intelligence Unit
Criminal Justice
Integrated Criminal Apprehension
Juvenile Justice & Delinquency Prevention
Public Safety and Community Policing Grants

I performed tests of controls, as required by one circular A-109 to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that I have considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to the aforementioned narrower programs. My procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, I do not express such an opinion.

I did not note any certain matters involving the internal control structure and its operations that I considered to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control structure that, in my judgment, could adversely affect the East Baton Rouge Parish Sheriff's ability to administer federal financial assistance programs in accordance with applicable laws and regulations.

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 noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

My consideration of the internal control structure policies and procedures used in administering federal financial assistance 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.

MICHAEL K. GLOVER

Chartered Public Accountant

1001 P.O. Box 1000, Baton Rouge, Louisiana 70804
1001 P.O. Box 1000
Baton Rouge, Louisiana 70804
1988-1989, 1990

**Independent Auditor's Report on
Internal Control Structure Used in Administering
Federal Financial Assistance Programs**

**HONORABLE ELMER S. LITTONFIELD
ERST HATCH BOUGE PARISH SHERIFF
Baton Rouge, Louisiana**

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1991, and have issued my report thereon dated December 30, 1991.

I conducted my audit in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller of the United States; and Office of Management and Budget Circular A-128, Audits of State and Local Governments. These standards and OMB Circular A-128 require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement.

In planning and performing my audit for the year ended June 30, 1991, I considered the internal control structure of the East Baton Rouge Parish Sheriff in order to determine my auditing procedures for the purpose of expressing my opinion on the East Baton Rouge Parish Sheriff's general purpose financial statements and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses my consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to Federal financial assistance programs. I have addressed internal control structure policies and procedures relevant to my audit of the general purpose financial statements in a separate report dated December 30, 1991.

The management of the East Baton Rouge 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, that transactions are recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that Federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors, irregularities, or instances of non-compliance 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.

For the purpose of this report, I have classified the significant internal control structure policies and procedures used in administering Federal financial assistance programs into the following categories:

EAST BAYOU BORGE PETER SHERIFF
Baton Rouge, Louisiana

Schedule of Federal Financial Assistance
For the Year Ended June 30, 1957

<u>FEDERAL GRANTOR/ FUND-PROGRAM SOURCE NAME/ PROGRAM TITLE</u>	<u>CYSA NUMBER</u>	<u>FUND-TERMINAL GRANTOR'S NUMBER</u>	<u>EXHIBIT/AMOUNT 1957</u>
United States Department of Justice passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice:			
Bureau of Justice Assistance:	24-575		
Targeted & Illegal Substances		948050071007	\$ 21,500
Burglary Intelligence Unit		948050071008	35,000
Criminal Patrols		948050071009	28,400
Integrated Criminal Apprehension		948050071010	24,000
			108,900
Office of Juvenile Justice & Delinquency Prevention:			
Juvenile Justice & Delinquency Prevention	24-548	942880028021	400
Office of Community Oriented Policing Services: Public Safety and Community Policing Grants	24-718	000	62,000
Total Federal Financial Assistance			\$ 170,300

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Independent Auditor's Report on
Supplementary Information - Schedule
of Federal Financial Assistance

HONORABLE ELMER S. LITCHFIELD
EAST BATON BRIDGE PARISH SHERIFF
EAST BATON, LOUISIANA

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1987, and have issued my report thereon dated December 30, 1987. These general purpose financial statements are the responsibility of the East Baton Rouge Parish Sheriff's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with generally 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 general purpose financial statements are free of material misstatement. My audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. My 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.

My audit was made for the purpose of forming an opinion on the general purpose financial statements of the East Baton Rouge Parish Sheriff taken as a whole. The accompanying schedule of federal financial assistance is presented for purposes of additional analysis and is not a required part of the general purpose financial statements. The information in that schedule has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

Michael H. Glover

East Baton Rouge, LA
December 30, 1987

OTHER REPORTS REQUIRED BY
OFFICE OF MANAGEMENT AND BUDGET CIRCULAR 4-128

The following pages contain reports on supplemental information-schedule of Federal financial assistance, internal control, compliance with general and specific requirements of laws and regulations required by OMB Circular 4-128. The report on internal accounting and administrative controls relates to MATTERS that could be significant and/or material to Federal financial assistance programs. The reports on compliance with the general and specific requirements with laws and regulations in, likewise, related to tests of compliance with laws and regulations relating to Federal financial assistance programs.

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Independent Auditor's Report
on Compliance Based on an Audit of General
Purpose Financial Statements Performed in Accordance
with Government Auditing Standards

HONORABLE ELMER B. LISCHFIELD
EAST BATON BRIDGE PARISH SHERIFF
Baton Rouge, Louisiana

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 18, 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the East Baton Rouge Parish Sheriff is the responsibility of East Baton Rouge Parish Sheriff management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, I performed tests of the East Baton Rouge Parish Sheriff's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the general purpose 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 Governmental Auditing Standards.

I noticed certain immaterial instances of noncompliance that I have reported to the management of the East Baton Rouge Parish Sheriff in a separate letter dated December 18, 1997.

This report is intended for the information of the audit committee, management, and interested federal and state agencies. This institution is not intended to limit the distribution of this report, which is a matter of public record.

Michael K. Glover

Baton Rouge, LA
December 18, 1997

HONORABLE ELMER B. LINDSFIELD
EAST BATON ROUGE PARISH SHERIFF
BATON ROUGE, LOUISIANA
Report on the Internal Control Structure in
Accordance with Government Auditing Standards
December 18, 1997

My consideration 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 specific 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 general purpose 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.

However, I noted certain matters involving its operation and I have reported to the management of the East Baton Rouge Parish Sheriff in a separate letter dated December 18, 1997.

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

Spical B. Shown

East Baton Rouge, LA
December 18, 1997

MICHAEL K. GLOVER

Certified Public Accountant

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**Independent Auditor's Report on
Internal Control Structure Based on an Audit
of General Purpose Financial Statements Prepared in
Accordance with Government Auditing Standards**

**SCOTTWELL BLAKE D. LOTCHFIELD
EAST BATON ROUGE PARISH
Baton Rouge, Louisiana**

I have audited the general purpose financial statements of the East Baton Rouge Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 30, 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 general purpose financial statements are free of material misstatement.

The management of the East Baton Rouge 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 recorded in accordance with management's authorization and recorded properly to permit the preparation of general purpose 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, projections 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 my audit of the general purpose financial statements of the East Baton Rouge 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 purposes of expressing my opinion on the general purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

**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 accounts, where applicable, compliance matters that would be material to the presented financial statements.