

Honorable Merlin Tyson
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Compliance Report
Page 2

This report is intended for the information and use of the St. Helena Parish Sheriff. By provisions of State law, this report is a public document, and it has been distributed to appropriate public officials.

A handwritten signature in dark ink, appearing to read "D. J. Tyson", is written in a cursive style.

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

7150 GOODWOOD BOULEVARD, SUITE F • BAYTON BOUGE, LOUISIANA 70802
TELEPHONE: 824-828-4888 FAX: 824-828-4888

September 20, 1996

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF INTERNAL PURPOSE FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

Honorable Merlin Tyree
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana

I have audited the statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of July 31, 1996, and the related statement of collections, distributions and unsettled balances for the year then ended July 31, 1996, and have issued my report thereon dated September 20, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Government Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

Compliance with laws and regulations applicable to the Tax Collector Agency Fund is the responsibility of the St. Helena Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of the sheriff's compliance with certain provisions of laws and regulations. However, my objective was not to provide an opinion on overall compliance with such provisions. Accordingly, I do not express such an opinion.

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

Honorable Merlin Tynan
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Internal Control Report
Page 3

My consideration of the internal control structure 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. However, I do not believe the reportable condition described above is a material weakness.

I also noted other matters involving the internal control structure and its operation that I have reported to the management of the St. Helena Parish Sheriff in a separate letter dated September 30, 2004.

This report is intended for the information and use of the St. Helena Parish Sheriff. By provisions of state law, this report is a public document, and it has been distributed to appropriate public officials.



Honorable Merlin Tynes
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Internal Control Report
Page 1

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 Tax Collector Agency Fund of the St. Helena Parish Sheriff for the year ended July 31, 1986, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

I noted a certain matter involving the internal control structure and its operation that I consider to be a reportable condition 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 judgement, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

DELINQUENT SALES TAX RETURNS

Prior audit procedures indicated that delinquent sales tax returns and payments are not consistently collected on all businesses in the Parish. Current audit procedures does indicate that improvement has been made during the period under audit. However, collection procedures should begin immediately when a taxpayer fails to file and pay the appropriate sales tax. Legal action should be taken in a timely manner if the collection procedures are unsuccessful.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce, to a relatively low level, the risk that errors and/or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

EXHIBIT A

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

3150 GOODWOOD BOULEVARD, SUITE F • BATON ROUGE, LOUISIANA 70802
TELEPHONE: 504/828-4000 FAX: 504/828-4000

September 20, 1996

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF GENERAL PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Honorable Melvin Tyson
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana

I have audited the accompanying statements of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of July 31, 1996, and the related statement of collections, distributions and unsettled balances for the year ended July 31, 1996, and have issued my report thereon dated September 20, 1996.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

The Management of the St. Helena Parish Sheriff is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with Management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles or other comprehensive basis of accounting. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the

EXHIBIT A

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are presented in compliance with the requirements of GOVERNMENT Auditing Standards, issued by the Comptroller General of the United States, and the Louisiana Governmental Audit Guide, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor.

ST. HELENA PARISH SHERIFF
GREENBERG, LOUISIANA
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended July 31, 1984

NOTE #4: LITIGATION AND CLAIMS

The Tax Collector has filed with the Clerk of Court notices of rule "Petition to Show Cause" to several businesses concerning delinquent sales tax. These notices of rule "Petition to Show Cause" are being pursued by the Tax Collector.

NOTE #5: SALES TAX

Constitutional amendment 7 mandated a Sales Tax Collector for each parish by July 1, 1992. The Sheriff and Ex-Officio Tax Collector was designated Sales Tax Collector for the parish of St. Helena effective April 1, 1992.

NOTE #6: CHANGE OF SHERIFF'S DUTIES

Sheriff Eugene Holland resigned from elective office on July 16, 1984. Chief Deputy Merlin Tyree was appointed Sheriff effective July 18, 1984, and will serve as Sheriff until an election is called for that office.

ST. HELENA PARISH SHERIFF
GREENSBORO, LOUISIANA
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended July 31, 1986

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, (CONTINUED)

financial institution. The amount of \$7,720 is in an interest bearing demand account. The balance is in two non-interest bearing accounts. This cash balance, representing unsettled tax collections, is fully secured through federal deposit insurance.

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 3330 of 1980 were distributed as follows:

St. Helena Parish:	
Police Jury	\$ 78,400
School Board	39,100
Assessor	24,100
Hospital	4,100
Sheriff's:	
Law Enforcement District	31,400
Commission	42,100
Perman Funds	<u>3,600</u>
Total	<u>\$ 321,100</u>

NOTE #3: TAXES PAID UNDER PROTEST

For the audit period of July 31, 1985 through July 31, 1986 there were taxes protested in the amount of \$80,989. The protest of these taxes were withdrawn and settled during the audit period. However, the unsettled balances at July 31, 1986 include \$394 in interest earned from the protested taxes. The interest earned on protested taxes in the amount of \$394 was settled in audit period July 31, 1985 through July 31, 1986.

ST. HELENA PARISH SHERIFF
GREENSBURG, LOUISIANA
TAX COLLECTION AGENCY FUND

Notes to the Financial Statements
For the Year Ended July 31, 1996

NOTE #1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27, of the Louisiana Constitution of 1878, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:217(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BAIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

C. CASH AND CASH EQUIVALENTS

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At July 31, 1996, the sheriff has \$118,800 (collected bank balances) on deposit with a local

St. Helena Parish Sheriff
 Greensburg, Louisiana
 Tax Collector Agency Fund
 Statement of Collections, Distributions and
 Unsettled Balances
 For the Year Ended July 31, 1955

UNSETTLED BALANCES AT JULY 31, 1955 \$ 154,554

COLLECTIONS

Ad valorem taxes	2,931,407
Angling, hunting and trapping licenses	13,800
Parish licenses	45,873
Interest on:	
Delinquent taxes	1,105
Investments	1,585
State revenue sharing (note 2)	321,150
Redemptions and refunds	2,164
Tax notices, etc.	2,880
Sales tax (note 5)	<u>1,338,833</u>
Total collections	<u>3,561,828</u>
Total	<u>3,716,382</u>

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	10,882
Louisiana Department of Agriculture and Forestry	11,578
Louisiana Tax Commission	1,842
St. Helena Parish:	
Police Jury	1,581,123
School Board	718,180
Sheriff	873,384
Assessor	218,283
Hospital	378,310
Clerk of Court	603
Town of Greensburg	93,068
Pension funds	58,221
Redemptions and refunds	<u>2,164</u>
Total distributions	3,873,828

UNSETTLED BALANCES AT JULY 31, 1955
 DUE TO TAXPAYER, BOILER AND OTHERS \$ 141,322

See accompanying notes and Independent Auditor's Report.

Statement A

St. Helena Parish Sheriff
Grossburg, Louisiana
Tax Collector Agency Fund
Statement of Assets and Liabilities
Arising From Cash Transactions
July 31, 1986

ASSETS

Cash \$ 182,822

LIABILITIES

Due to Taxing Bodies and Others \$ 182,822

See accompanying notes and Independent Auditor's Report.

Honorable Merlin Tyson
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Greensburg, Louisiana
As of and for the Year Ended July 31, 1998

only on his activities as parish tax collector. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of July 31, 1998, and the collections, distributions and unsettled balances of the Tax Collector Agency Fund for the year ended July 31, 1998, on the basis of accounting described in note 1.

A handwritten signature in dark ink, appearing to be 'M. Tyson', is written over the bottom right portion of the text.

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

7315 GOODWOOD BOULEVARD, SUITE F - BATON ROUGE, LOUISIANA 70802
TELEPHONE: 504/928-4800 FAX: 504/928-4800

September 28, 1998

INDEPENDENT AUDITOR'S REPORT

Honorable Merlin Tyson
St. Helena Parish Sheriff and
Ex-officio Parish Tax Collector
Post Office Drawer 428
Greensburg, Louisiana 70441

I have audited the accompanying statement of assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the St. Helena Parish Sheriff as of July 31, 1998, and the related statement of collections, distributions and unsettled balances for the year ended July 31, 1998, and have issued my report thereon dated October 30, 1998. These financial statements are the responsibility of management of the St. Helena Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and generally accepted governmental auditing standards contained in the Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the St. Helena Parish Sheriff is the ex-officio tax collector for the various taxing bodies within St. Helena Parish, and the accompanying statements present information

PHIL T. GRAHAM
CERTIFIED PUBLIC ACCOUNTANT

701 COMMERCE BOULEVARD, SUITE F - BATON ROUGE, LOUISIANA 70802
TELEPHONE 824-9228-4880 FAX 824-9228-4880

September 30 1994

Honorable Merlin Tynes
St. Helena Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Drawer 456
Greensburg, Louisiana 70441

Gentlemen:

In planning and performing my audit of the financial statements of the St. Helena Parish Sheriff and Ex-Officio Parish Tax Collector for the year ended July 31, 1994, I considered the Sheriff's internal control structure to determine my auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

However, during my audit I became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The following comment summarizes my comment and suggestion regarding this matter. I previously reported on the Sheriff's internal control structure in my report dated September 30, 1993, which contains my report on reportable conditions in the Tax Collector's internal control structure. This letter does not affect my reports dated September 30, 1994, on the financial statements and the compliance with laws and regulations of the St. Helena Parish Sheriff and Ex-Officio Tax Collector.

Settlement Support For All Checks

Check number 1972 was issued in the amount of \$1,808.70 to the Sheriff's general fund. The support for this distribution could not be located. All distributions should be supported by a settlement sheet.

I will review the status of this comment during my next audit. I have already discussed this comment and suggestion with your personnel, and I will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation.

Respectfully submitted,


Phil T. Graham, C.P.A.

ST. HELENA PARISH SHERIFF
146 EX-OFFICIO PARISH TAX COLLECTOR
BRIARCREST, LOUISIANA

Financial Statements with Independent Auditor's Report
As of and for the Year Ended July 31, 1990

CONTENTS

	Statement	Page No
Independent Auditor's Report		1
Financial Statements - Tax Collector Agency Fund:		
Statement of Assets and Liabilities Arising from Cash Transactions	A	3
Statement of Collections, Distributions and Unsettled Balances	B	4
Notes to the Financial Statements		5
	Exhibit	
Independent Auditor's Reports Required by Government Auditing Standards:		6
Independent Auditor's Report on Internal Control Structure Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	A	
Independent Auditor's Report on Compliance Based on an Audit of General Purpose Financial Statements Performed in Accordance with Government Auditing Standards	B	

ST. HELENA PARISH SHERIFF
AS EX-OFFICIO PARISH TAX COLLECTOR.
GREENBERG, LOUISIANA

Financial Statements and Auditor's Report
As of and for the Year Ended
July 31, 1960

316

RECEIVED

**NATIONAL
FILE COPY
DO NOT REMOVE**

JAN 02 1998

LIBRARY OF CONGRESS

OTHER INFORMATION
COPIES FROM THE
SERIES AND PLANS
INDEX TO 1911

**ST. HELENS PARISH SHERIFF
PARISH EX-OFFICIO PARISH TAX COLLECTOR
BIRMINGHAM, LOUISIANA
JULY 22, 1998**

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.

Release Date 2-26-97