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ALLEN PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Cloutier, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended
June 30, 1996

ALLEN PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Oberlin, Louisiana

Financial Statements With
Independent Auditor's Report
As of and for the Year Ended June 30, 1996

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Independent Auditor's Report

HONORABLE HAROLD A. TURNER,
ALLEN PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR,
Orleans, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1996, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Allen Parish Sheriff's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards, issued by the Comptroller General of the United States. These 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 Allen Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Allen Parish, and the accompanying financial statements present information only on his activities as parish tax collector. Further, the accompanying financial statements have been prepared on the basis of cash receipts and disbursements which is a comprehensive basis of accounting other than generally accepted accounting principles.

VERNON COON
OFFICE OF ACCOUNTANTS
PUBLIC ACCOUNTANTS
OFFICE OF LEGISLATION
EX-OFFICIO PARISH
ACCOUNTANTS
FEDERAL SERVICE TO
GOVERNMENTS
ACCOUNTING, AUDITING
AND FINANCIAL SERVICES

THE BARRACLOUGH GROUP,
BOSTON, MASSACHUSETTS
MEMBER FIDELITY
FINANCIAL CORPORATION
FIDELITY INVESTMENT
CORPORATION
FIDELITY INVESTMENT
CORPORATION

ALLEN PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Orleans, Louisiana
Independent Auditor's Report,
June 30, 1996

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1996, and the collections and distributions for the year then ended, on the basis of accounting as described in note 1.

In accordance with Government Auditing Standards, I have also issued a report dated August 19, 1996 on my consideration of the internal control structure of the Tax Collector Agency Fund of the Allen Parish Sheriff and a report dated August 19, 1996 on compliance with laws and regulations.



West Monroe, Louisiana
August 19, 1996

FINANCIAL STATEMENTS

ALLEN PARISH SHERRIFF
Orleans, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
June 30, 1996

ASSETS

Cash

\$67,811

LIABILITIES

Due to taxing bodies and others

\$67,811

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
 Charlin, Louisiana
 TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
 and Unsettled Balances
 For the Year Ended June 30, 1995

UNSETTLED BALANCES, JUNE 30, 1994	<u>\$12,789</u>
COLLECTIONS	
Ad valorem taxes	9,225,265
State Revenue Sharing	497,455
Sportsman licenses	88,231
Automobile dealer tax	12,038
Parish licenses	56,197
Interest on:	
Time deposits and delinquent taxes	7,578
Tax notices, etc.	1,762
Refunds	<u>200</u>
Total collections	<u>9,888,744</u>
Total	<u>9,901,533</u>
DISTRIBUTIONS	
Louisiana Department of Wildlife and Fisheries	49,648
Louisiana Forestry Commission	23,367
Louisiana Tax Commission	1,992
Allen Parish:	
Assessor	274,958
Police Jury	1,403,053
School Board	1,809,659
Sheriff	925,143
Ambulance district	246,751
Hospital Service District No. 3	75,311
Recreation districts	152,168
Design districts	121,141
Fire protection districts	240,659
Waterworks districts	29,732
Jefferson Davis Parish School Board	58,958
Reimbursements	152,929
Refunds	<u>200</u>
Total distributions	<u>5,845,300</u>
UNSETTLED BALANCES, JUNE 30, 1995	<u>\$47,813</u>

The accompanying notes are an integral part of this statement.

ALLEN PARISH SHERIFF
Orleans, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements
For the Year Ended June 30, 1996

I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of all various property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

A. REPORTING ENTITY

Louisiana Revised Statute 24:517(D) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, the distributions pursuant to such law, and the unshared balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions recognized when paid.

C. CASH

State law authorizes the sheriff to deposit tax collections, in interest bearing accounts, with a bank domiciled in the parish where the funds are collected. Further, the sheriff may invest these deposits in certificates of deposit or other investments permitted by law. At June 30, 1996, the sheriff has cash and cash equivalents (bank balances) totaling \$80,644. All cash is deposited in interest bearing demand accounts that are fully insured by federal deposit insurance.

ALEN PARISH SHERIFF

Bossier, Louisiana

TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements (Continued)

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1330 of 1995 were distributed as follows:

Allen Parish:	
Police Jury	\$178,383
School Board	125,947
Assessment District	39,547
Sheriff	137,762
Hospital Service District No. 3	2,760
Judiciary (Allen Parish School Board)	1,794
Kindergarten District No. 2	4,813
Orlando Recreation District No. 1	5,884
Ellendale Recreation District No. 3	3,844
Pension Funds	<u>9,194</u>
Total	<u>\$627,095</u>

3. AUTO DEALER TAXES

Louisiana Revised Statute 47:194.2 requires that motor vehicle dealers in the parish transfer to the tax collector, monthly, estimated ad valorem taxes due on motor vehicles sold during the month. The amounts are deposited into a separate interest-bearing account. During December of each year, the dealer's actual tax liability is determined and the amount is transferred to the tax collector account for settlement to the various taxing districts. Any amounts exceeding the auto dealer's tax liability will be distributed among the appropriate taxing bodies. The following schedule provides detail on changes to the separate motor vehicle dealer account during the period ended June 30, 1996:

Balance at June 30, 1995	\$6,579
Contributions	18,784
Transfers to tax collector account	<u>(17,325)</u>
Balance at June 30, 1996	<u>\$8,038</u>

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

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



**Independent Auditor's Report
on Internal Control Structure**

**HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
IN-OFFICIO TAX COLLECTOR
Orleans, Louisiana**

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1966, and for the year then ended and have issued my report thereon dated August 19, 1966.

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

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

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ALLEN PARISH SHERIFF AND
ICE-OFFICER TAX COLLECTOR
Shreve, Louisiana

Independent Auditor's Report on
Internal Control Structure
June 30, 1996

In planning and performing my audit of the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff, for the year ended June 30, 1996, I obtained an understanding of the internal control structure. With respect to the internal control structure, I obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and I assessed control risk in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide an opinion on the internal control structure. Accordingly, I do not express such an opinion.

My consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control structure and its operation that I consider to be material weaknesses as defined above.

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



West Monroe, Louisiana
August 15, 1996



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

HONORABLE HAROLD A. TURNER
ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oscarville, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Allen Parish Sheriff as of June 30, 1996, and for the year then ended and have issued my report thereon dated August 15, 1996.

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

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

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

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ALLEN PARISH SHERIFF AND
EX-OFFICIO TAX COLLECTOR
Oberlin, Louisiana
Independent Auditor's Report
on Compliance, Etc.
June 30, 1986

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



West Monroe, Louisiana
August 09, 1986