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STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Honorable Thomas F. Matthe
Assumption Parish Sheriff and
Ex-Officio Tax Collector
Napoleonville, Louisiana

I have audited the financial statements of Tax Collector Agency Fund of Assumption Parish Sheriff as of and for the year ended June 30, 1997, as listed in the table of contents. These financial statements are the responsibility of the Assumption 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, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and *Louisiana Governmental Audit Guide*, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. 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 A, the Assumption Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Assumption 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.

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of Tax Collector Agency Fund of Assumption Parish Sheriff as of June 30, 1997, and the collections and disbursements for the year then ended, on the basis of accounting as described in Note A.

In accordance with *Government Auditing Standards*, I have also issued a report dated October 13, 1997 on my examination of Tax Collector Agency Fund of Assumption Parish Sheriff's internal control over financial reporting and a report dated October 13, 1997 on its compliance with laws and regulations.

Stan J. Waguespack
Houma, Louisiana
October 13, 1997

ASSUMPTION PARISH TAX COLLECTOR
Napoleonville, Louisiana

STATEMENT OF ASSETS AND LIABILITIES (AGENCY FUNDS)
June 30, 1997

ASSETS

Cash and cash equivalents	\$ 11,518
Total Assets	\$ 11,518

LIABILITIES

Liabilities	
Due to taxing bodies and others	\$ 11,518
Total Liabilities	\$ 11,518

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH TAX COLLECTOR
 Natchitoches, Louisiana

STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED BALANCES (AGENCY FUND)
 For the Year ended June 30, 1997

UNSETTLED BALANCES AT JUNE 30, 1996, DUE TO TAXING BODIES AND OTHERS	\$ 15,750
COLLECTIONS	
All Veterans taxes	5,481,045
Angling, hunting, and trapping licenses	80,200
Interest on:	
Auto Dealers	486
Delinquent taxes	1,743
Time deposits	7,642
Parish licenses	256,508
Refunds and reimbursements	141
State revenue sharing	481,004
Tax returns, etc.	1,864
Grant writing	1,672
Total collections	6,295,211
Total	6,308,861
DISTRIBUTIONS	
Assumption Parish	
Assessment District	380,443
Boatage District	75,917
Hospital District	259,586
Police Dept.	1,812,286
School Board	2,472,513
Sheriff	1,089,148
Waterworks District No. 1	45,268
Acadiana Basin Lower District	216,073
Bayou Lafourche Fresh Water District	95,279
Lafourche Basin Lower District	35,680
Louisiana Department of Wildlife and Fisheries	77,100
Ponding funds	115,779
Refunds and reimbursements	147
Town of Natchitoches	2,750
Louisiana Department of Agriculture and Forestry	3,791
Louisiana Tax Commission	1,808
Total distributions	6,295,211
UNSETTLED BALANCES AT JUNE 30, 1997, DUE TO TAXING BODIES AND OTHERS	\$ 15,816

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH TAX COLLECTOR
Napoleonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1997

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1904, the sheriff is the executive tax collector of the parish and is responsible for the collection and distribution of all various property taxes, parish occupational licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

Louisiana Revised Statute 24:503(D) requires that the accounts of each tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the sheriff related only to his responsibility as an official tax collector. Accounts included in this report are also included in the sheriff's annual general purpose financial statements.

The accounts of the tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and uncollected balances due various taxing bodies and others. The accompanying financial statement has been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

Cash and cash equivalents consist of cash in interest bearing bank demand deposits. State law prohibits the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. As June 30, 1997, the sheriff has \$1,262,000 (cash balances) on deposit with a local financial institution in interest bearing demand accounts. These cash balances, representing uncollected tax and license collections, and interest earned, are fully covered through federal deposit insurance and the pledging of bank securities.

NOTE B - REVENUE SHARING FUNDS

The revenue and excess revenue sharing funds provided by Act 38 of 1996 were distributed as follows:

Archdeacon Justin Lacroix District	\$ 21,860
Lafourche Justin Lacroix District	9,493
Assumption Parish Fiscal Jury	123,348
Assumption Parish School Board	123,054
Rapace Lafourche Fresh Water District	15,076
Town of Napoleonville	2,738
Various pension funds	1,987
Accounts	20,000
Assumption Parish Sheriff's General Fund	<u>1,452,526</u>
Total	<u>\$ 1,482,072</u>

ASSUMPTION FRENCH TAX COLLECTOR
Napoleonville, Louisiana

NOTES TO THE FINANCIAL STATEMENTS
June 30, 1997

NOTE C - TAXES COLLECTED FROM AUTO DEALERS

Collections during the year applicable to 1997 Ad Valorem Taxes due on inventory from auto dealers and interest earned in date via the investment of these funds totaled \$11,828 as of June 30, 1997. When the 1997 Tax Roll is complete and accepted as correct by the Louisiana State Tax Commission, the Sheriff and Tax Collector will distribute these funds according to the millage as indicated on the 1997 Tax Roll.

NOTE D - LIABILITIES TO TAXING BODIES AND OTHERS

Liabilities to taxing bodies and others as of June 30, 1997 consisted of the following:

1997 Ad Valorem taxes collected from auto dealers	\$ 11,667
Undistributed interest collected	<u>161</u>
	<u>\$ 11,828</u>

AUDITOR'S REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

STAN J. WAGUESPACK

**Certified Public Accountant
A Professional Corporation**

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING BASED ON AN ASSESS OF THE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Thomas F. Mahle
Assumption Parish Sheriff and
Ex-Officio Tax Collector
Napoleonville, Louisiana

I have audited the financial statements of Tax Collector Agency Fund of Assumption Parish Sheriff Tax Collector, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated October 16, 1997.

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

The management of Tax Collector Agency Fund of Assumption 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 the 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 on the cash basis of accretion and disbursements which is a comprehensive basis of accounting other than 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, I considered Tax Collector Agency Fund of Assumption Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, I noted certain matters involving the internal control over financial reporting and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in my judgment, could adversely affect Tax Collector Agency Fund of Assumption Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. Reportable conditions are described as follows:

Finding: There is insufficient segregation of duties to have effective internal control.

Cause: This condition is due to the size of the office staff.

Recommendation: No action recommended.

Management's response: We concur with the finding.

A material weakness is a condition in which the design or operation of one or more of the specific internal control components does not reduce to a relatively low level the risk that misstatements 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. My examination of the internal control over financial reporting would not necessarily detect all mistakes in the internal control system that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I consider the reportable conditions described above to be material weaknesses.

This report is intended solely for the use of management of the Assumption Parish Sheriff's, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Steven J. Williams
Baton Rouge, Louisiana
October 10, 2007

STAN J. WAGERSPACK

**Certified Public Accountant
& Professional Corporation**

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

Honorable Thomas P. Mahle
Assumption Parish Sheriff and
His Office Tax Collector
Napoleonville, Louisiana

I have audited the financial statements of Tax Collector Agency Fund of Assumption Parish Sheriff, as of June 30, 1997, and for the year then ended, and have issued my report thereon dated October 18, 1997.

I conducted my audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the *Louisiana Governmental Audit Code*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. These 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, regulations and contracts applicable to Tax Collector Agency Fund of Assumption Parish Sheriff, is the responsibility of Assumption Parish Sheriff's management. As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I performed tests of Tax Collector Agency Fund of Assumption Parish Sheriff's compliance with certain provisions of laws, regulations, and contracts. 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*.

This report is intended solely for the use of management of Tax Collector Agency Fund of Assumption Parish Sheriff, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Shreveport, Louisiana
October 18, 1997