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MEMORANDUM PARISH SECRETARY'S TAX COLLECTOR AGENCY FUND
Bossier, Louisiana

STATEMENTS OF ASSETS AND LIABILITIES ARISING OUT OF
CASH TRANSACTIONS, AND COLLECTIONS, DISTRIBUTIONS AND
UNSETTLED BALANCES WITH ACCOMPANYING AUDITOR'S REPORT

JUNE 30, 1967

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditing, 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.....~~SEP 22 1967~~

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INDEPENDENT AUDITOR'S REPORT

Mr. Holliver Bishop
Beauregard Parish Sheriff and
Ex-officio Tax Collector
Beauregard, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances, of the Beauregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1993, as listed in the table of contents. These statements are the responsibility of the Beauregard Parish Sheriff. My responsibility is to express an opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances 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. Those standards require that I plan and perform the audit to obtain reasonable assurance that the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall presentation of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1 the Beauregard Parish Sheriff's Tax Collector Agency Fund prepares its statements on the cash basis, which is a comprehensive basis of accounting other than generally accepted accounting principles.

Mr. Rolliver Bishop
Assessor Parish Sheriff and
Ex-Officio Tax Collector
DeFidder, Louisiana
Page 2

In my opinion, the accompanying statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances presents fairly, in all material respects, the cash balances of the Assessor Parish Sheriff's Tax Collector Agency Fund as of June 30, 1997 and the collections it received and distributions it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with GOVERNMENT AUDITING STANDARDS, I have also issued a report dated October 3, 1997 on my consideration of the Assessor Parish Sheriff's Tax Collector Agency Fund's internal control structure and a report dated October 3, 1997 on its compliance with laws and regulations.

Judith L. Winkler, CPA
DeFidder, Louisiana
October 3, 1997

Statement A

DEADEGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
 Bossier, Louisiana

Statement of Assets and Liabilities
 Arising out of Cash Transactions
 June 30, 1957

ASSETS

Cash	\$ 163,861
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LIABILITIES

Due to taxing bodies and others	\$ 163,861
Due to general fund	<u> </u>

Total liabilities	\$ 163,861
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BOUQUARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1976 to June 30, 1977

<u>UNSETTLED BALANCES AT JUNE 30, 1976</u>	\$	153,488
<u>COLLECTIONS</u>		
Ad Valorem Taxes:		
Bouquard Parish	\$	11,290,988
City of DeRidder		348,133
Interest earned on		
delinquent taxes		
Bouquard Parish		7,281
City of DeRidder		336
Investments		11,881
Protested taxes		2,281
Occupational and chain store licenses:		
Bouquard Parish		109,888
City of DeRidder		361,877
Town of Merryville		27,574
Sheriff		368
Angling, hunting, and trapping licenses		12,666
State revenue sharing		609,041
Tax notices, etc.		52,725
Fire protection assessment (Act 143 of 1967)		3,862
Gaming licenses (renewed)		197,048
Sales tax:		
City of DeRidder		3,488,525
Bouquard Parish School Board		6,198,365
Bouquard Parish Police Jury		2,729,183
Town of Merryville		186,139
Sheriff		784,488
Back taxes		13,919
Protested taxes		26,187
Tax sale redemptions		11,466
Louisiana tax commission assessment fee		<u>3,331</u>
Total collections	\$	<u>22,326,213</u>
Total	\$	<u>22,479,701</u>

(Continued)

HENRYEGARD PARLER SHERIFF'S TAX COLLECTOR ADJUDY FUND
DeRidder, Louisiana

Statement of Collections, Distributions,
and Unsettled Balances
For the Year July 1, 1996 to June 30, 1997

DISTRIBUTIONS

Louisiana Department of Wildlife and Fisheries	\$ 101,246
Louisiana Department of Agriculture and Forestry	30,538
Louisiana Tax Commission	3,993
Essexguard Parishes:	
Police Jury	5,893,846
School Board	11,418,432
Waterworks districts	219,864
Hospital district	814
Library	760,567
Sheriff	3,445,130
Assessor	454,155
Clerk of Court	292
Fire districts	287,788
Sales Tax audit fees	18,878
Pension funds	322,063
Town of Henryville	282,089
City of DeRidder	4,118,528
Refunds	<u>28,072</u>
Total	<u>\$29,316,628</u>

UNSETTLED BALANCES AT JUNE 30, 1997
DUE TO TARIFF BORERS AND OTHERS

\$ 143,051

(Concluded)

BERNARD PARISH SHERIFF'S TAX COLLECTION AGENT FUND
DeBossier, Louisiana

Notes to the Financial Statements
For the Year July 1, 1996 through June 30, 1997

1. 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 ad valorem property taxes, parish sales taxes and occupational licenses, state revenue sharing funds, angling, hunting, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

Louisiana Revised Statute 24:517(D) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Assets included in these statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances are also included in the sheriff's annual general purpose financial statements.

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 statements of assets and liabilities arising out of cash transactions and collections, distributions and unsettled balances have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid.

BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
DeRidder, Louisiana

Notes to the Financial Statements
For the Year July 1, 1996 through June 30, 1997

1. STATE REVENUE SHARING FUNDS

There were no excess revenue sharing funds. The revenue sharing funds provided by Act 783 of 1996 were distributed as follows:

Beauregard Parish:	
Police Jury	\$ 108,373
School Board	282,561
Assessor	49,164
Sheriff:	
Law Enforcement District -	
Includes Commission	155,161
Library	48,934
Fire District	13,828
Total	<u>\$ 659,081</u>

2. UNSETTLED BALANCES AT JUNE 30, 1997

Due to Louisiana Wildlife and Fishes Commission	\$ 773
Due to Louisiana Forestry Commission	48
Due to Beauregard Parish Police Jury	3,028
Due to Beauregard Parish School Board	5,053
Due to Beauregard Parish Waterworks District	224
Due to Beauregard Parish Library	727
Due to Beauregard Parish Sheriff	1,527
Due to Beauregard Parish Assessor	397
Due to Beauregard Parish Fire District	285
Due to City of DeRidder	344
Act 453 of 1987 - ad valorem taxes paid by automobile dealers	39,692
Hunting and fishing escrow	17,781
Frosted taxes escrow	131,434
Redemptions not distributed	259
Due to general fund	<u>538</u>
Total	<u>\$ 182,081</u>

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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF THE STATEMENT OF ASSETS AND
LIABILITIES ARISING OUT OF CASH TRANSACTIONS AND THE
STATEMENT OF COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED
BALANCES OF THE BEAUREGARD PARISH SHERIFF'S TAX COLLECTOR
AGENCY FUND PERFORMED IN ACCORDANCE WITH
"GOVERNMENT AUDITING STANDARDS"

Mr. Wallace Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff Tax Collector Agency Fund as of and for the year ended June 30, 1997, and have issued my report thereon dated October 3, 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 statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund are free of material misstatement.

The Beauregard 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 the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
ex-Officio Tax Collector
Resident, Louisiana
Page 2

unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund. 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.

In planning and performing my audit of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund 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 purpose of expressing my opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund for the year ended June 30, 1997, 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 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 irregularities in amounts that would be material in relation to the 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 the internal control structure and its operation that I have reported to the Beauregard Parish Sheriff, in a separate letter dated October 3, 1997.

Mr. Soliver Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana
Page 3

This report is intended for the information of the
Beauregard Parish Sheriff and the Legislative Auditor.
However, this report is a matter of public record and its
distribution is not limited.

John A. Winkler, CPA

DeRidder, Louisiana
October 3, 1997

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
BASED ON AN AUDIT OF THE STATEMENT OF ASSETS AND LIABILITIES
ARISING OUT OF CASH TRANSACTIONS AND THE STATEMENT OF
COLLECTIONS, DISTRIBUTIONS, AND UNSETTLED BALANCES OF THE
BOSSAREGARD PARISH SHERIFF'S TAX COLLECTOR AGENCY FUND
PERFORMED IN ACCORDANCE WITH "GOVERNMENT AUDITING STANDARDS"**

Mr. Sullivan Bishop
Bossaregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana

I have audited the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Bossaregard Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1997, and have issued my report thereon dated October 3, 1997.

I conducted my audit in accordance with generally accepted auditing standards, 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 statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Bossaregard Parish Sheriff's Tax Collector Agency Fund are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to the Bossaregard Parish Sheriff's Tax Collector Agency Fund is the responsibility of the Bossaregard Parish Sheriff. As part of obtaining reasonable assurance about whether the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances are free of material misstatement, I performed tests of the Bossaregard Parish Sheriff's Tax Collector Agency Fund's compliance with certain provisions of laws, regulations, contracts and grants. However, the objective of my audit of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions, and unsettled balances of the Bossaregard Parish Sheriff's Tax Collector

Mr. Bolivar Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
BeRidder, Louisiana
Page 2

Agency Fund 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 AUDIT STANDARDS.

This report is intended for the information of the Beauregard Parish Sheriff, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.

John A. Windham, CPA
BeRidder, Louisiana
October 3, 1997

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Mr. Hollivar Bishop
Beauregard Parish Sheriff and
Co-official Tax Collector
De Ridder, Louisiana

In planning and performing my audit of the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund, for the year ended June 30, 1997, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the statement of assets and liabilities arising out of cash transactions and the statement of collections, distributions and unsettled balances of the Beauregard Parish Sheriff's Tax Collector Agency Fund and not to provide assurance on the internal control structure. However, I noted certain matters involving the internal control structure and its operation that I consider 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 Beauregard Parish Sheriff's Tax Collector Agency Fund's ability to record, process, summarize, and report financial data consistent with the assertions of management in the statements.

Findings:

It was noted in our audit that there were credits on the accounts receivable aging report. The credits generally arise from mistakes or overpayments made by the taxpayers when filing their sales tax returns. At present these credits are applied to future taxes owed by the taxpayer. Occasional filers and taxpayers going out of business may have to wait to get credit for their overpayment or in some instances may not get credit at all.

Recommendations:

I recommend that the tax collector furnish the taxing authorities a monthly report of overpayments on taxpayer accounts. The taxing authorities should then refund the overpayments to the taxpayers.

Mr. Melvin Bishop
Beauregard Parish Sheriff and
Ex-Officio Tax Collector
DeRidder, Louisiana
Page 2

Management's Response:

Management agrees that these overpayments should be refunded to the taxpayer and will furnish an overpayment report to each taxing authority that will show the amount that the authority owes the individual taxpayers.

This report is intended solely for the information and use of the Beauregard Parish Sheriff and the Legislative Auditor. This restriction is not intended to limit distribution of this report, which is a matter of public record.

Joseph L. Smith, CPA
DeRidder, Louisiana
October 3, 1997