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**WENSTER PARISH SHERRIFF**  
(As the Office Parish Tax Collector)  
Minors, Louisiana

**Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended  
June 30, 1997**

Under provisions of state law, this report is a public document. A copy of this report has been distributed to the auditor, as requested, and to other appropriate public officials. The report is available for public inspection at the State Representative's Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date August 1, 1997

**VERNON R  
COON**  
STATE REPRESENTATIVE

WESTER PARISH SHERIFF  
(As Ex-Officio Parish Tax Collector)  
Minden, Louisiana

Financial Statements With  
Independent Auditor's Report  
As of and for the Year Ended  
June 30, 1997

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## Independent Auditor's Report

WILSON BRANTON  
DIRECTOR OF GENERAL  
PUBLIC ADMINISTRATION

GOVERNOR OF LOUISIANA  
CANTONIA PARISH  
ADMINISTRATOR

FRANKLIN LAMAR, JR.  
ADMINISTRATOR  
WILSON BRANTON, DIRECTOR  
AND FINANCIAL SUPERVISOR

### WILSON PARISH SHERIFF AND EX-OFFICIO PARISH TAX COLLECTOR Minden, Louisiana

I have audited the financial statements of the Tax Collector Agency Fund of the Wilson Parish Sheriff as of June 30, 1993, and for the year then ended, as listed in the table of contents. These financial statements are the responsibility of the Wilson 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 Wilson Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Wilson 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.

148 PONTCHARTRAIN BOULEVARD  
SUITE 10000  
LAFAYETTE, LOUISIANA 70503  
PHONE (504) 285-1101  
TELE FAX (504) 285-1101  
FAX (504) 285-1100

WEBSTER PARISH SHERIFF AND  
EX OFFICIO TAX COLLECTOR

Monroe, Louisiana

Independent Auditor's Report,

June 30, 1997

In my opinion, the financial statements referred to in the first paragraph present fairly the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1997, 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 reports dated August 10, 1997, on the Webster Parish Sheriff's compliance with laws and regulations and my consideration of the agency's internal control structure.



West Monroe, Louisiana

August 11, 1997

FINANCIAL STATEMENTS

WEBSTER PARISH SHERIFF  
Minden, Louisiana  
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities  
Arising from Cash Transactions  
June 30, 1997

**ASSETS**

Cash and cash equivalents	<u>\$87,890</u>
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**LIABILITIES**

Due to taxing bodies and others	\$47,377
Protested taxes held in custody	13,000
Auto dealers taxes	<u>26,113</u>
Total liabilities	<u>\$87,890</u>

The accompanying notes are an integral part of this statement.

**WENYER PARISH SHERIFF**  
 Minden, Louisiana  
**TAX COLLECTOR AGENCY FUND**

Statement of Collections, Distributions, and  
 Unsettled Balances Due to Taxing Bodies and Others  
 For the Year Ended June 30, 1997

<b>UNSETTLED BALANCES, JUNE 30, 1996</b>	<u>\$24,091</u>
<b>COLLECTIONS</b>	
All valuation taxes:	
Current year	7,985,000
Prior year	1,444
State Revenue Sharing	959,294
Spontaneous Income	128,991
Parish Income	78,860
Interest on:	
NOW accounts	13,876
Savings account	1,807
Delinquent taxes	11,308
Auto dealer's account	900
Protected taxes held in escrow	417
Redemptions	8,124
Tax notices, etc.	18,217
Other	3,184
<b>Total collections</b>	<u>9,188,899</u>
<b>Total</b>	<u>9,262,990</u>
<b>DISTRIBUTIONS</b>	
Louisiana Department of Forestry	14,947
Louisiana Tax Commission	3,453
Louisiana Department of Wildlife And Fisheries	997,970
Wenyer Parish:	
Assessor	785,097
Clerk of Court	325
Police Jury	1,979,277
School Board	1,700,295
Sheriff	1,968,347
Industrial District	447,136
Doyline Waterworks District	4,860

(Continued)

**WEBSTER PARISH SHERIFF**

Minden, Louisiana

**TAX COLLECTOR AGENCY FUND**

Statement of Collections, Distributions, and

Unsettled Balances Due to Taxing Bodies and Others  
For the Year Ended June 30, 1997

Statement B

**DISTRIBUTIONS (CONT'D.)**

Webster Parish (Cont'd.)

Fire protection districts	5324,517
Pension funds	244,489
Refunds	6,810
Total distributions	<u>5,575,816</u>
<b>UNSETTLED BALANCES, June 30, 1997</b>	<u><b>587,860</b></u>

(Continued)

The accompanying notes are an integral part of this statement.



WINSTON PARISH SHERIFF  
Minden, Louisiana  
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements  
As of and For the Year Ended June 30, 1987

**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 ad valorem property taxes, parish licenses, state revenue sharing funds, and angling, hunting, and trapping licenses.

**A. REPORTING ENTITY**

Louisiana Revised Statute 24:513(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 component unit financial statements.

**B. BASIS OF ACCOUNTING**

The accounts of the parish tax collector are established to reflect the collections imposed by law, and the distributions pursuant to such law, and uncollected 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, 1987, the sheriff has cash (book balances and bank balances) totaling \$87,860 and \$152,261, respectively. All cash is deposited in interest bearing accounts which are fully secured by federal deposit insurance.

WESTERN PARISH SHERIFF  
 Minden, Louisiana  
 TAX COLLECTOR AGENCY FUND  
 Notes to the Financial Statements (Continued)

2. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1220 of 1995 were distributed as follows:

Western Parishes:	
Assessor	\$149,611
Police Jury	299,354
School Board	399,689
Shantii	100,876
Provision funds	<u>27,954</u>
Total	<u>\$977,484</u>

3. TAXES PAID UNDER PROTEST

Louisiana Revised Statute 47:1576 provides that taxpayers, at the time of payment of all taxes due, may give notice to the tax collector of their intention to file suit for recovery of all or a portion of the total taxes paid. Upon receipt of this notice, the amount paid shall be segregated and held by the tax collector for a period of thirty days. If suit is filed within the thirty day period for recovery of such amounts, the segregated funds shall be held pending outcome of the suit. If the taxpayer prevails, the tax collector shall refund the amount due, with interest at the rate of two per cent per annum from the date the funds were received by the tax collector. The following schedule provides detail on protested taxes for the year ended June 30, 1997:

	Taxes	Interest	Total
Balance at June 30, 1996	\$12,589	968	\$13,557
Additions		412	412
Reductions			<u>50184</u>
Balance at June 30, 1997	<u>\$12,589</u>	<u>\$1,380</u>	<u>\$13,969</u>

4. AUTO DEALER TAXES

Louisiana Revised Statute 47:1964.2 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 monies are deposited into a separate interest bearing account. During December of each year, the dealer's actual tax liability is determined and that amount is transferred to the tax collector account for

**WEBSTER PARISH SHERIFF**

Minden, Louisiana

**TAX COLLECTOR AGENCY FUND**

Notes to the Financial Statements (Continued)

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 in the separate motor vehicle dealer account during the period ended June 30, 1997:

	<u>Taxes</u>	<u>Fees &amp; Interest</u>	<u>Total</u>
Balance at June 30, 1996	\$25,416	\$1,632	\$27,048
Additions	62,647	900	63,547
Reductions (transfers to tax account)	<u>(64,512)</u>		<u>(64,512)</u>
Balance at June 30, 1997	<u>\$23,551</u>	<u>\$2,532</u>	<u>\$26,113</u>

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

The following independent auditor's reports on compliance with laws and regulations, and internal control structure 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  
Compliance With Laws and Regulations**

**WEBSTER PARISH SHERIFF AND  
EX OFFICIO TAX COLLECTOR  
Minster, Louisiana**

**VERNON R. COON**  
AUDITOR OF LOUISIANA  
P.O. BOX 1000  
MONROE, LOUISIANA 70133

**VERNON R. COON**  
AUDITOR OF LOUISIANA  
P.O. BOX 1000  
MONROE, LOUISIANA 70133

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated August 11, 1997.

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 Government Audit Guide*, issued by the Society of Louisiana Certified Public Accountants and the Louisiana Legislative Auditor. Those 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*.

**110 PERSHING DRIVE,  
SUITE 3000,  
MONROE, LOUISIANA 70133  
PHONE 225-389-2222  
TELE FAX 225-389-2222  
FAX 225-389-1100**

WEBSTER PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Tulahoma, Louisiana  
Report on Compliance With  
Laws and Regulations,  
June 30, 1997

This report is intended for the use of management of the Webster Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
August 14, 1997



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

**WEBSTER PARISH  
SHERIFF AND TAX COLLECTOR  
AGENCY FUND**

**CITY OF MONROE  
GENERAL FUND  
ACCOUNTANTS**

**PROFESSIONAL SERVICE  
CORPORATION  
MONROE, LOUISIANA  
REGISTERED ACCOUNTANTS  
AND FINANCIAL ADVISORS**

**WEBSTER PARISH SHERIFF AND  
EX-OFFICIO TAX COLLECTOR  
Monroe, Louisiana**

I have audited the financial statements of the Tax Collector Agency Fund of the Webster Parish Sheriff as of June 30, 1997, and for the year then ended and have issued my report thereon dated August 11, 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 financial statements are free of material misstatement.

The management of Webster 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.

In planning and performing my audit of the financial statements of the Webster 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

**111 PROFESSIONAL SERVICE  
CORPORATION  
LOUISIANA OFFICE  
PO BOX 10484  
70117 MONROE  
LOUISIANA  
504 281-1111**

WEBSTER PARISH SHERIFF AND  
IN OFFICIO PARISH TAX COLLECTOR  
Minden, Louisiana  
Report on Internal Control Structure,  
June 30, 1997

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 specific internal control structure elements does not reduce to a sufficiently 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 considered to be material weaknesses as defined above.

This report is intended for the use of management of the Webster Parish Sheriff and interested state agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana  
August 11, 1997