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QUINCY PARSONS SHERIFF
Monroe, Louisiana

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

With Supplemental Information Schedule

Under provisions of state law, this report is a public document. A copy of this report is being submitted to the auditor, or assigned, entity and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date... **FEB 11 1998**

**VERNON R
COON**
STATE AUDITOR

COUACHTA PARISH SHREVEPORT
Monroe, Louisiana

General Purpose Financial Statements
With Independent Auditor's Report
As of and for the Year Ended
June 30, 1997
With Supplemental Information Schedules

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Independent Auditor's Report

CHUACHITA PARISH SHERIFF Monroe, Louisiana

I have audited the general purpose financial statements of the Chuachita Parish Sheriff, a component unit of the Chuachita Parish Police Jury, as of June 30, 1997, and for the year then ended, as listed in the table of contents. These general purpose financial statements are the responsibility of the Chuachita Parish Sheriff's management. My responsibility is to express an opinion on these general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose 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.

In my opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Chuachita Parish Sheriff as of June 30, 1997, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was performed for the purpose of forming an opinion on the general purpose financial statements of the Chuachita Parish Sheriff, taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general purpose financial statements of the Chuachita Parish Sheriff. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Office of Management and Budget Circular A-133, *Schedule of States, Local Governments, and Non-Profit Organizations*. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in my opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

VERMONT AUDITOR
OFFICE OF THE STATE AUDITOR
STATE HOUSE BUILDING
MONTPELIER, VERMONT
OFFICE OF THE STATE AUDITOR
STATE HOUSE BUILDING
MONTPELIER, VERMONT
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OUACHITA PARISH SHERIFF
Monroe, Louisiana
Independent Auditor's Report,
June 30, 1997

As discussed in note 10, the Ouachita Parish Sheriff is a defendant in several lawsuits. The ultimate outcome of the litigation for all suits cannot presently be determined. Accordingly, no provision for any liability that may result upon adjudication has been made in the accompanying general purpose financial statements.

In accordance with Government Auditing Standards, I have also issued reports dated December 5, 1997, on my consideration of the Ouachita Parish Sheriff's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.



West Monroe, Louisiana
December 5, 1997

**GENERAL PURPOSE FINANCIAL STATEMENTS
(OVERVIEW)**

OLIVETTA PARISH SHERIFF
 Monroe, Louisiana
ALL FUND TYPES AND ACCOUNT CREDITS

Combined Balance Sheet, June 30, 1997

	FUND TYPE -		PROPERTY		--ACCOUNTS RECEIVABLE--		TOTAL
	GENERAL	FUND	ASSETS	LIABILITIES	ASSETS	LIABILITIES	
ASSETS AND OTHER DEBITS							
Cash and cash equivalents	\$379,219	\$1,533,544					\$2,112,763
Investments	2,294,829						2,294,829
Receivables	1,233,908						1,233,908
Due from other funds	798		14,949,768				14,950,566
Office furnishings and equipment							
Amount to be provided for retirement of long-term obligations					572,840		572,840
TOTAL ASSETS AND OTHER DEBITS	<u>\$3,908,754</u>	<u>\$1,533,544</u>	<u>\$14,949,768</u>		<u>\$572,840</u>		<u>\$17,964,906</u>
LIABILITIES AND FUND EQUITY							
Liabilities:							
Accounts payable	592,120						592,120
Payroll withholding payable	87,378						87,378
Due to other funds		5748					5748
Due to taxing bodies and others		2,531,793					2,531,793
Compensated absences payable					572,840		572,840
Total Liabilities	<u>179,511</u>	<u>2,531,541</u>			<u>572,840</u>		<u>3,283,892</u>

(Continued)

Fund Equity: Investment in general fund assets Fund balance - reserved - unexpended Total Fund Equity	<u>54,519,624</u> <u>5,519,624</u> <u>\$6,039,248</u>	<u>44,989,768</u> <u>4,989,768</u> <u>\$51,979,536</u>	<u>54,965,768</u> <u>5,519,624</u> <u>\$60,485,392</u>
TOTAL LIABILITIES AND FUND EQUITY			

(Continued)

The accompanying notes are an integral part of this statement.

OUACHITA PARISH SHERIFF
Monroe, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and
 Changes in Fund Balance - Budget
 (GAAP Basis) and Actual
 For the Year Ended June 30, 1997

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u> <u>(FAVORABLE)</u> <u>(UNFAVORABLE)</u>
REVENUES			
Taxes - ad valorem	54,560,000	54,560,428	\$ 428
Intergovernmental revenues:			
Federal grants	86,758	970,047	283,289
State grants:			
State revenue sharing (net)	365,000	364,663	(337)
State supplemental pay	643,000	670,528	27,528
Other state funds	576,100	610,506	34,406
Fees, charges, and commissions for services:			
Civil and criminal fees	802,020	824,204	22,184
Commissions on licenses and taxes	338,600	334,483	(4,117)
Court attendance	24,000	25,000	1,000
Transportation of prisoners	27,000	21,581	(5,419)
Feeding and keeping of prisoners	2,460,000	2,668,381	208,381
Tax returns, etc.	32,000	32,777	777
Other	212,276	226,402	14,126
Use of money and property	315,000	314,640	(360)
Other	71,675	77,435	5,760
Total revenues	<u>60,513,380</u>	<u>11,129,410</u>	<u>608,000</u>
EXPENDITURES			
Public safety:			
Current:			
Personal services and related benefits	9,901,367	10,149,966	(248,599)
Operating services	924,344	823,179	101,165
Materials and supplies	713,870	862,411	(148,541)
Travel and other charges	36,275	32,872	3,403
Capital outlay	<u>1,467,800</u>	<u>1,615,243</u>	<u>1,443</u>
Total expenditures	<u>13,225,356</u>	<u>13,483,571</u>	<u>(258,215)</u>

(Continued)

ORACHTA PARISH SHERIFF

Monroe, Louisiana

ENVIRONMENTAL FUND TYPE - GENERAL FUND

Statement of Revenues, Expenditures, and

Changes in Fund Balance - Budget

(GAAP Basis) and Actual, etc.

	REPORT	ACTUAL	VARIOUSLY FAVORABLE/ (UNFAVORABLE)
EXCESS (deficiency) OF REVENUES OVER EXPENDITURES	<u>(\$2,789,976)</u>	<u>(\$2,354,161)</u>	<u>\$435,815</u>
OTHER FINANCING SOURCES			
Sale of assets	1,500	6,891	4,391
Compensation for damage to assets	25,000	31,007	6,107
Total other financing sources	<u>26,500</u>	<u>37,898</u>	<u>11,398</u>
EXCESS (deficiency) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(\$2,683,476)</u>	<u>(\$2,316,263)</u>	<u>\$366,513</u>
FUND BALANCE AT BEGINNING OF YEAR	<u>7,845,587</u>	<u>7,845,587</u>	
FUND BALANCE AT END OF YEAR	<u>\$5,162,111</u>	<u>\$5,529,324</u>	<u>\$366,513</u>

(Continued)

The accompanying notes are an integral part of this statement.

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Notes to the Financial Statements
As of and For the Year Ended June 30, 1997

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff also administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, serving subpoenas, et cetera. As the ex-officio tax collector of the parish, the sheriff is responsible for the collection and distribution of all various property taxes, parish occupational licenses, state revenue sharing funds, sportsmen licenses, and fees, costs, and bond forfeitures imposed by the district court.

The sheriff has the responsibility for enforcing state and local laws, ordinances, et cetera, within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols, investigations, et cetera, and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, et cetera. Additionally, the sheriff, when requested, provides assistance to other law enforcement agencies within the parish.

A. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Ouachita Parish Police Jury is the financial reporting entity for Ouachita Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board (GASB) Statement No. 14 established criteria for determining which component units should be considered part of the Ouachita Parish Police Jury for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial responsibility. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body,
and

OLIVEHURTS, PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

- a. The ability of the police jury to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.
2. Organizations for which the police jury does not appoint a voting majority but are fiscally dependent on the police jury.
 3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the police jury maintains and operates the parish courthouses in which the sheriff's office is located, the sheriff was determined to be a component unit of the Ouachita Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

B. FUND ACCOUNTING

The sheriff uses funds and account groups to report on financial position and results of operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts that comprises its assets, liabilities, fund equity, revenues, and expenditures. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities (general fiscal assets and general long-term obligations) that are not recorded in the "funds" because they do not directly affect net expendable available financial resources. They are concerned only with the measurement of financial position, not with the measurement of results of operations.

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Long-term obligations, such as compensated absences payable, reported to by financial from the General Fund are reported in the general long-term obligations account group. Liabilities for compensated absences are recognized in the General Fund when the leave is actually taken or when payment is made to the employee at termination or retirement.

IX. BASIS OF ACCOUNTING

The financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements for these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The modified accrual basis of accounting is used for reporting the governmental and fiduciary fund types. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Sheriff uses the following practices in recording revenues and expenditures:

Revenues

Ad valorem taxes and the related state revenue sharing are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax rolls are filed with the recorder of mortgages. Louisiana Revised Statute 47:1563 requires that the tax roll be filed on or before November 15 of each year. Ad valorem taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

Intergovernmental revenues and fees, charges, and commissions for services are recorded when the sheriff is entitled to the funds.

Fees, charges, and commissions are recorded when the sheriff is entitled to the funds.

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Interest income on bank deposits and investments is recorded when the interest is earned and credited to the account.

Substantially all other revenues are recognized when received by the sheriff.

Based on the above criteria, intergovernmental revenues, and fees, charges, and commissions for services have been treated as susceptible to accrual.

Expenditures

Expenditures are generally recognized under the modified accrual basis when the related fund liability is incurred.

Other Financing Sources

Proceeds from the sale of fixed assets and insurance recoveries are accounted for as other financing sources and are recognized when the underlying events occur.

K. BUDGET PRACTICES

Proposed budgets, prepared on the modified accrual basis of accounting, are published in the official journal at least ten days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The budgets are then legally adopted by the sheriff and amended during the year, as necessary. Budgets are established and controlled by the sheriff at the object level of expenditure. Appropriations lapse at year end and must be reappropriated for the following year to be expended.

Formal budgetary integration is employed as a management control device during the year. Budgeted amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

ORLACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)**F. CASH**

Cash includes amounts in demand deposits and interest bearing demand deposits. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, or time deposits with state banks organized under Louisiana law or any other state of the United States, or under the laws of the United States. At June 30, 1997, the sheriff has cash (bank balances) totaling \$3,111,780 as follows:

Demand deposits	\$3,108,388
Petty cash	<u>3,392</u>
Total	<u>\$3,111,780</u>

These deposits are stated at cost, which approximates market. Under state law, these deposits, or the resulting bank balances, must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank. The market value of the pledged securities plus the federal deposit insurance must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties. Cash (bank balances) at June 30, 1997, are secured as follows:

Bank balances	<u>\$3,107,687</u>
Federal deposit insurance	\$3,581,878
Pledged securities (uncollateralized)	<u>6,660,118</u>
Total	<u>\$8,641,303</u>

Because the pledged securities are held by a custodial bank in the name of the fiscal agent bank rather than in the name of the sheriff, they are considered uncollateralized (Category 3) under the provisions of GASB Codification C50.106; however, Louisiana Revised Statute 38:1229 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

G. INVESTMENTS

Under state law, the sheriff may invest funds in United States bonds, treasury notes, or certificates. At June 30, 1997, the sheriff has investments in money market funds which have underlying investments consisting solely of and limited to securities of the United States or its agencies totaling \$1,884,679. The investments are stated at cost.

ORACHTA PARISH SHERIFF
Monroe, Louisiana
Notes to the Financial Statements (Continued)

which approximates market.

Because these investments are federally insured and held by the sheriff's agent in the sheriff's name, they are considered collateralized (Category 1) under the provisions of GASB Codification C20.106.

III. COMPENSATED ABSENCES

After one year of service, employees of the sheriff's office earn 8 days of vacation leave per year plus one day for each year of service, up to a maximum of 20 days. All vacation hours, with the exception of forty hours, must be taken prior to the employee's next anniversary date unless approved by the Chief Deputy or the Sheriff. After three full months of service, employees earn sick leave at the rate of one day per month of service. There is no maximum number of hours that an employee may accumulate. Employees are not paid for accumulated sick leave upon separation from service.

The recognition and measurement criteria for recording a liability for compensated absences is as follows:

- a. The employees' right to receive compensation are attributable to services already rendered, and
- b. It is probable the sheriff will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

At June 30, 1997, employees of the sheriff's office have accumulated and vested \$22,840 of employee leave benefits, which was computed in accordance with GASB Codification C60. This amount is recorded as compensated absences payable in the general long-term obligations account group.

I. TOTAL COLUMN ON THE BALANCE SHEET

The total column on the balance sheet is captioned Memorandum Only (overview) to indicate that it is presented only to facilitate financial analysis. Data in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

2. LEVIED TAXES

For the year ended June 30, 1997, the ad valorem tax millage levied for the Ouachita Parish Sheriff was 10.22 mills on property with a taxable value of \$456,809,407.

3. RECEIVABLES

The General Fund receivables of \$1,233,909 at June 30, 1997, are as follows:

Class of receivables	
Ad valorem taxes	\$13,235
Intergovernmental assistance:	
Federal grants	78,074
State grants	125,688
Fees, charges, and commissions for services:	78,023
Cost attendance	2,075
Transporting prisoners	2,238
Feeding prisoners	884,146
Others	<u>19,118</u>
Total	<u>\$1,233,909</u>

The receivable amount for feeding prisoners is the amount due from the Ouachita Parish Police Jury for the period May 1996 through December 1996. The police jury has disbursed the amount due for 1996, however, on November 6, 1997, the sheriff received a payment of \$283,366 from the police jury. The sheriff expects to receive the balance of the amount due during the year ended June 30, 1998.

4. DUE FROM OTHER FUNDS

Individual balances due from/to other funds at June 30, 1997, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General Fund	\$768	
Agency funds:		
Bond Fund		\$189
Clearing Fund		10

CALACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

Fund	Due From Other Funds	Due To Other Funds
License Fund		581
Partial Payments Fund		518
Total	<u>578</u>	<u>578</u>

5. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in office furnishings and equipment for the year ended June 30, 1997, follows:

Balance at July 1, 1996	\$3,036,536
Additions:	
Purchases	1,605,006
Other	66,837
Deletions	<u>(155,541)</u>
Balance at June 30, 1997	<u>\$4,552,738</u>

6. PENSION PLAN

Substantially all employees of the Calachita Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a cost-sharing, multiple-employer defined benefit pension plan administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1995 increased the accrual rate by 0.25 percent for all service rendered on or after January 1, 1993). In any case, the retirement benefit cannot exceed 100 per cent of their final average salary. Final average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefits accrued to their date of termination as indicated previously. Employees who terminate with at least 20 years of

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

credited service) are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. This report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3163, Monroe, Louisiana 70209, or by calling (504) 342-3491.

Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Ouachita Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Ouachita Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:100, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The Ouachita Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1996, and 1995 were \$469,155, \$403,441, and \$213,813, respectively, equal to the required contributions for each year.

7. PAST RETIREMENT BENEFITS

The Ouachita Parish Sheriff provides certain health care and life insurance benefits for retired employees. Substantially all of the sheriff's employees become eligible for these benefits if they reach normal retirement age while working for the sheriff's office. These benefits for retirees and similar benefits for active employees are provided through an insurance company whose monthly premiums are paid jointly by the employer and the sheriff. The sheriff recognizes the cost of providing these benefits (the sheriff's cost of premiums) as an expenditure when the monthly premiums are due, which was \$1,388,317 for the year ended June 30, 1997. Of this amount, \$86,860 was for retiree benefits.

8. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

A summary of changes in compensated absences payable for the year ended June 30, 1997, follows:

Balance at July 1, 1996	NONE
Additions	\$23,840
Deletions	<u>\$23,840</u>

ORACHTA PARISH SHERIFF

Morse, Louisiana

Notes to the Financial Statements (Continued)

Balance at June 30, 1997

\$12,840**9. CHANGES IN AGENCY FUND BALANCES**

A summary of changes in agency fund balances due to taxing bodies and others follows:

	Balance at July 1,	Additions	Reductions	Balance at June 30
Agency funds:				
Tax collector	\$371,496	\$38,040,726	(\$38,115,349)	\$486,873
Civil	1,773,816	2,483,281	(2,430,781)	1,826,316
Bond	193,526	193,646	(191,323)	195,849
Criminal	NONE	1,462,562	(1,462,739)	242
License	22,001	437,723	(427,064)	32,660
Partial payments:				
	<u>43,531</u>	<u>184,731</u>	<u>(116,710)</u>	<u>28,052</u>
Total	<u>\$2,360,670</u>	<u>\$42,723,599</u>	<u>(\$43,754,446)</u>	<u>\$2,330,783</u>

10. LITIGATION AND CLAIMS

At June 30, 1997, the Orachta Parish Sheriff's involved in several lawsuits. Two of the lawsuits were filed by former employees of the sheriff's office for unspecified damages. These two lawsuits are not insured by the Louisiana Sheriff's Risk Management Program or its excess carrier, since they involve a lawsuit by employees against the Sheriff. All other lawsuits are covered by the Louisiana Sheriff's Risk Management Program or its excess carrier. No provision for any liability resulting from the lawsuits has been made in the accompanying financial statements. The sheriff commercial insurance coverage to reduce the risk of loss resulting from property damage or liability claims. There were no significant reductions in insurance coverage during the year ended June 30, 1997. There were no costs resulting from claims or judgments during the year ended June 30, 1997.

11. FEDERAL COMPLIANCE CONTINGENCIES

During the year ended June 30, 1997, the sheriff received \$370,047 in federal grant funds under the United States Department of Justice COFS AHEAD and COFS Universal Hiring Supplemental awards. In order to receive funding, the sheriff must comply with the requirements of the grant. An audit of these grant funds for the year ended June 30, 1997, resulted in total questioned costs of

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Notes to the Financial Statements (Continued)

5118.714. No provision for any liability resulting from the resolution of this audit finding has been made in the accompanying financial statements.

**12. EXPENDITURES OF THE SHERIFF'S OFFICE
PAID BY THE PARISH POLICE JURY**

The Ouachita Parish Sheriff's office is located in the parish courthouse. The cost of maintaining and operating the courthouse, as required by Louisiana Revised Statute 33:4715, is paid by the Ouachita Parish Police Jury.

SUPPLEMENTAL INFORMATION SCHEMES

OUACHITA PARISH SHERIFF
Monroe, Louisiana
SUPPLEMENTAL INFORMATION SCHEDULES
As of and For the Year Ended June 30, 1997

FIDUCIARY FUND TYPE - AGENCY FUNDS

TAX COLLECTOR FUND

Article V, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of state and parish taxes, licenses, and fees. The Tax Collector Fund is used to collect and distribute these taxes, licenses, and fees to the appropriate taxing bodies.

CIVIL FUND

The Civil Fund accounts for the collection of funds in civil suits and sheriff's sales, and the payment of these collections to the sheriff's General Fund and other recipients in accordance with applicable laws.

BOND FUND

The Bond Fund accounts for the collection of cash bonds and either the transfer of these collections to the Tax Collector Fund for payment to recipients in accordance with applicable laws, or the refund to individuals.

CRIMINAL FUND

The Criminal Fund accounts for the collection of ad valorem taxes paid under protest, redemptions of prior years taxes, and garnishments and the subsequent payment of these collections to the recipients in accordance with applicable laws.

LICENSE FUND

The License Fund accounts for deposits received from various dealers who, as agents of the Sheriff's office, sell Louisiana hunting and fishing licenses to the public. The deposits, as licenses are sold by the dealers, are subsequently transferred to the Tax Collector Fund for settlement to the Louisiana Department of Wildlife and Fisheries and the sheriff's General Fund. The balance, representing unsold licenses returned by the dealer, is refunded to the dealers.

ORACHTA PARISH SHERIFF
Monroe, Louisiana
Supplemental Information Schedule

PARTIAL PAYMENT FUND

The Partial Payment Fund accounts for the collection of partial payments of fines and costs and the subsequent transfer of these collections to the Tax Collector Fund for payment to recipients in accordance with applicable laws.

GAUCHITA PARISH SHERIFF
 Monroe, Louisiana
FINANCIAL STATEMENTS - ANNUITY FUNDS

Combining Balance Sheet, Year End, 2007

	2007 UNAUDITED (\$000)	2006 AUDITED (\$000)	2005 AUDITED (\$000)	2004 AUDITED (\$000)	2003 AUDITED (\$000)	2002 AUDITED (\$000)	2001 AUDITED (\$000)
ASSETS							
Cash	588,721	1,824,606	14,26,000	921	310,314	429,710	20,542,761
LIABILITIES							
Due to General Fund			31,000	110	0	0	0
Due to taxing bodies and others	588,721	1,824,606	1,28,000	241	31,000	29,600	2,011,761
TOTAL LIABILITIES	588,721	1,824,606	14,26,000	921	310,314	429,710	20,542,761

OLIVARIA PARISH SHERIFF
 Slacks, Louisiana
 FUNDARY FUND TYPE - AGENCY FUNDS

Combining Schedule of Changes in Balances
 Due to Tying Bonds and Others
 For the Year Ended June 30, 1997

	TWO COLLECTIVE FUND	OTHER FUND	OTHER FUND	GENERAL FUND	INTERNAL FUND	PARTIAL FUNDING FUND	TOTAL
UNRECORDED BALANCES AT BEGINNING OF YEAR -	953,458	2,173,116	1,150,036	30,658	811,001	461,511	5,680,679
ADDITIONS		2,128,618					
Deposits:							
Sheriff's office	1,982,418		198,846				2,181,264
Fines, bond forfeitures and other	11,277	254,666				101,711	2,267,675
Other deposits							34,977,851
Add railroad taxes	28,029						28,029
Prior year loans	128,769						128,769
Inflow of taxes	860,259						860,259
State revenue sharing	418,961						418,961
Sportsman licenses	500,563						500,563
Auto dealer taxes	30,960						30,960
Program fees							
Interest on:							
Demand deposits	36,956						36,956
Program fees - income accounts	2,940						2,940
Delinquency fees	73,232						73,232
Auto dealers taxes	2,291						2,291
Class, animal, etc.	33,963						33,963
Total additions	2,069,182	2,483,281	198,846	1,482,862	811,001	611,151	6,178,364
Total	29,411,312	4,256,397	1,348,882	1,494,924	811,724	462,662	20,188,421

REBUTIONS

Deposits, fines, fees et cetera applied to:

LA Dept. of Wildlife and Fisheries	215,754			305,754
LA Dept. of Agriculture and Forestry	11,802			11,802
Texas Motor Vehicle Agency	1,081,339			1,081,339
Levy Enforcement	47,036			47,036
LA Tax Commission	11,802			11,802
LA Help Our Wildlife	245			245
LA Dept. of Public Safety	21,285			21,285
State Trust Fund	11,495			11,495
State of LA CMBIS	11,802			11,802
Quadrant Parks:				
Sheriff's General Fund	5,110,079	591,819		5,692,468
Police Key	17,036,299			17,036,299
School Bond	11,978,397			11,978,397
Arrestee	849,028			849,028
Clock at noon	91,792	186,104		277,896
East Quadrant recreation district	847,125			847,125
Metairie education district	88,589			88,589
G. B. Cookley Hospital	678,138			678,138
West Quadrant recreation district	89,844			89,844
Fourth Judicial District			3,423	3,423
Diana's memory	219,862			219,862
Indigent defender board	278,582			278,582
District court	382,400			382,400
Judicial expense fund	94,942			94,942
North Louisiana Crime Lab	183,822			183,822
Lipans		1,589,871		1,589,871
Advertising	86,271	11,802		98,073
Premium funds	21,271			21,271
Surfunds	211,414	29,813	867,799	1,309,026
Hospitals	1,288			1,288
Other entitlements	2,484			2,484
Fund reductions	<u>34,125,398</u>	<u>2,401,751</u>	<u>391,452</u>	<u>36,918,601</u>
	<u>488,571</u>	<u>2,454,416</u>	<u>1,248,413</u>	<u>8,191,400</u>
			<u>515,615</u>	<u>8,707,015</u>

UNRECORDED BALANCES AT END OF YEAR -
DUE TO TARIFF BONDS AND OTHERS

**Independent Auditor's Reports
on Compliance with
Laws, Regulations, Contracts, and Grants,
and Internal Control**

The following independent auditor's reports on compliance with laws, regulations, contracts, and grants and internal control are presented in compliance with the requirements of *Government Auditing Standards*, issued by the Comptroller General of the United States; the U. S. Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; the *Single Audit Act Amendments of 1996*; 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 and Internal Control Over Financial Reporting

OUACHITA PARISH SHERIFF Monroe, Louisiana

I have audited the general purpose financial statements of the Ouachita Parish Sheriff as of and for the year ended June 30, 1997, and have issued my report thereon dated December 5, 1997. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Ouachita Parish Sheriff's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, 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*.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Ouachita 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 and its operation that I consider to be reportable conditions. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over financial reporting, that, in my judgment, could adversely affect the Ouachita 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 in the accompanying schedule of findings and questioned costs as item 90-1.

THE PROFESSIONAL FEE,
WHICH INCLUDES
LABORATORY FEES,
FIELD TRAVEL COSTS
AND THE COSTS OF
FIELD ASSISTANTS,
IS \$20,000.00.

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Independent Auditor's Report on Compliance

And Internal Control Over Financial Reporting, etc.

June 30, 1997

A material weakness is a condition in which the design or operation of one or more of the 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 consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe some of the reportable conditions described above are material weaknesses.

This report is intended for the information of the Ouachita Parish Sheriff, management of the sheriff's office, and federal awarding agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana
December 3, 1997



**Independent Auditor's Report on Compliance
With Requirements Applicable to Each Major Program
and Internal Control Over Compliance**

OUACHITA PARISH SHERIFF
Monroe, Louisiana

Compliance

I have audited the compliance of the Ouachita Parish Sheriff with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to its major federal program for the year ended June 30, 1997. Ouachita Parish Sheriff's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal program is the responsibility of the Ouachita Parish Sheriff. My responsibility is to express an opinion on the Ouachita Parish Sheriff's compliance based on my audit.

I conducted my audit of compliance 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 OMB Circular A-133, *Audit of States, Local Governments, and Non-Profit Organizations*. These standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Ouachita Parish Sheriff's compliance with those requirements and performing such other procedures as I consider necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Ouachita Parish Sheriff's compliance with these requirements.

As described in Item 97-2 in the accompanying schedule of findings and questioned costs, the Ouachita Parish Sheriff did not comply with requirements regarding activities allowed or unallowed and period of availability of funds that are applicable to its Public Safety and Community Policing Grant (COPS Grant). Compliance with such requirements is necessary, in my opinion, for the Ouachita Parish Sheriff to comply with requirements applicable to that program.

Member Organization
OFFICE OF COMPLIANCE
PUBLIC REQUIREMENTS

OFFICE OF LEGISLATION
OFFICE OF INSURANCE
ACCIDENTS UNIT

OFFICE OF COMPLAINTS TO
GOVERNMENT
ADMINISTRATIVE, AUDITING
AND FINANCIAL SERVICES

110 PROFESSIONAL BLDG.
MONROE, LOUISIANA

ADDRESS 70707

PHONE 225-389-4121
FAX 225-389-4121
WWW.VQ.COM

OUACHITA PARISH SHERIFF

Monroe, Louisiana

Independent Auditor's Report on Compliance

With Requirements Applicable to Each Major

Program and Internal Control Over Compliance, etc.

June 30, 1977

In my opinion, except for the noncompliance described in the preceding paragraph, the Ouachita Parish Sheriff complied, in all material aspects, with the requirements referred to above that are applicable to its major federal programs for the year ended June 30, 1977.

Internal Control Over Compliance

The management of the Ouachita Parish Sheriff is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered Ouachita Parish Sheriff's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance and to test and report on internal control over compliance in accordance with GMB Circular A-133.

I noted a certain matter involving the internal control over compliance and its operation that I consider to be a reportable condition. Reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in my judgment, could adversely affect the Ouachita Parish Sheriff's ability to administer a major federal program in accordance with applicable requirements of laws, regulations, contracts and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 97(2).

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. My consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, I believe the reportable condition described above is a material weakness.

This report is intended for the information of the Ouachita Parish Sheriff, management of the sheriff's office, and federal awarding agencies. This is not intended to limit the distribution of this report, which is a matter of public record.



West Monroe, Louisiana

December 5, 1977

OUACHITA PARISH SHERIFF
 Monroe, Louisiana

Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 1997

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unqualified opinion on the general purpose financial statements of the Ouachita Parish Sheriff.
2. Reportable conditions relating to the audit of the financial statements are reported in the Independent Auditor's Report on Compliance and Internal Control Over Financial Reporting. The reportable conditions were not considered material weaknesses.
3. No instances of noncompliance material to the financial statements of the Ouachita Parish Sheriff were disclosed during the audit.
4. A reportable condition relating to the audit of the major federal award programs is reported in the Auditor's Report on Compliance With Requirements Applicable to Each Major Program and Internal Control Over Compliance. The reportable condition was considered a material weakness.
5. The auditor's report on compliance for the major federal award program for the Ouachita Parish Sheriff expresses a qualified opinion.
6. The audit disclosed findings as described below which are required to be reported under OMB Circular A-133.
7. The Public Safety and Community Policing Grants (Cops Grants) was tested as a major program.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. The Ouachita Parish Sheriff was not determined to be a low-risk auditee.

OUACHITA PARISH SHERIFF
Monroe, LouisianaSchedule of Findings and Questioned Costs (Continued)
For the Year Ended June 30, 1997

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

97-1. Internal Control Procedures Over Purchasing
Should Be Followed

Findings: Internal control procedures established by the sheriff requires that all purchases, except those made by the mechanic's shop that are less than \$100, be supported by an approved purchase order. The sheriff's internal control procedures also require that invoices be signed to document the receipt of goods or services. The following is the result of my test of the controls over purchasing:

1. Two out of 33 applicable disbursements (6%) were not supported by an approved purchase order.
2. Six out of 33 applicable purchase orders examined (18%) were dated after the date of the invoice.
3. Two of the 33 applicable purchase orders examined (6%) were for amounts that were significantly different than the invoice amounts.
4. Seven out of 33 applicable invoices (21%) for materials and supplies were not signed to document the receipt of the goods.

Recommendation: Employees of the sheriff's office should adhere to established policies and procedures over purchasing. Purchases should not be made by employees without prior approval in the form of a properly completed purchase order. All invoices for materials and supplies should be signed by the employee receiving the goods as a receiving report completed as evidence that the goods were actually received.

OUACHITA PARISH SHERIFF
 Monroe, Louisiana

Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended June 30, 1997

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
 AWARD PROGRAMS ABBREVIATED**

**97-2. Federal Funds Should Be
 Expended in Accordance with
 Grant Award**

Finding: During the year ended June 30, 1997, the sheriff's office received \$270,047 in federal grant funds under the United States Department of Justice COMPS AHEAD and COMPS Universal Hiring Supplemental Award (CFDA# 816.710). These funds were for reimbursement of salaries and benefits for 16 deputies for the period January 1, 1996 through June 30, 1997. The grant award required that the funds be used to hire additional officers for deployment in community policing. Proper internal control procedures over federal grant awards include maintaining adequate documentation to demonstrate compliance with grant provisions. The following findings are based on the documentation provided to me by the agency. My tests of compliance with the requirements of the grant award resulted in total questioned costs of \$118,714 determined as follows:

- Request #5 in the amount of \$60,961 was for expenditures incurred during the period 4/1/96 through 6/30/96. This request was not prepared until 5/2/97 because the current sheriff had indicated that the program would be canceled when he took office in July 1996. After further consideration, the sheriff agreed to participate in the program and request #2 was prepared for the prior year expenditures. The amount of request #5 was computed based on 75 percent of \$2,139 per officer per month for three months for six officers hired under COMPS AHEAD and \$2,139 per officer per month for two months for ten officers hired under Universal Hiring. During the period covered by request #5 there were only five officers identified as being hired under COMPS AHEAD. Of these five officers, only one was involved in community policing. The other four officers were in corrections or communications although their probationary employment period had been completed. Therefore, questioned costs resulting from request #5 for COMPS AHEAD is computed as \$24,064 ($75\% \times (\$2,139 \times 3 \times 5)$). The start date for the Universal Hiring Award was May 1, 1996. No employees were hired under the Universal Hiring Award during the months of May and June 1996; however, as stated above, request #5 included an amount for ten officers for two months hired under

QUACBERTA PARISH SHERRIFF
Monroe, Louisiana

Schedule of Findings and Questioned Costs (Continued)
For the Year ended June 30, 1997

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
AWARD PROGRAMS AUDIT (Cont'd):

Universal Hiring. The questioned costs resulting from request #3 for Universal Hiring is computed as \$32,088 (75% X (\$2,139 X 2 X 10). The program director stated that she had been informed by the Department of Justice that she could request reimbursement under Universal Hiring for any eligible employee hired after 4/1/95. I contacted a grant advisor with the Department of Justice for clarification and was informed that employees had to be hired after the start date of the grant (5/1/94) in order to be eligible for reimbursement.

- Request #4 in the amount of \$77,004 was for expenditures incurred during the period 7/1/96 through 9/30/96. This request included a total amount of \$48,123 for ten officers hired under Universal Hiring for three months. The program director provided a list of 16 officers who were included on officer progress reports submitted to the Department of Justice for the 530% AHBAD and Universal Hiring awards. Based on this listing, only three officers that could be hired under the Universal Hiring award were employed for the month of July 1996. Three more officers were hired in August 1996 and another officer was hired in September 1996. The eligible reimbursement amount on request #4 for Universal Hiring is computed as \$25,868 (eligible amount for July - 3 X \$2,139 X 75% = \$4,813; eligible amount for August - 6 X \$2,139 X 75% = \$9,625; eligible amount for September 7 X \$2,139 X 75% = \$11,230) resulting in \$22,440 in questioned costs on request #4. The program director stated that the list of 16 officers was for reporting purposes only and that funds were requested based on the fact that more than 10 new patrol positions were created during the month of July 1996 as a result of the new sheriff taking office.
- Requests #5 and #6 both in the amount of \$77,004 were for expenditures incurred during the period 10/1/96 through 12/31/96 and 1/1/97 through 3/31/97, respectively. Both requests included a total amount of \$48,123 for ten officers hired under Universal Hiring for three months. Based on the listing of officers selected in order #2 above, only seven officers eligible for reimbursement under Universal Hiring were employed for the months covered by requests #5 and #6. Therefore, questioned costs resulting from requests #5 and #6 totaled \$29,676 (75% of 3 X \$2,139 X 6).

CAJACHTA PARISH SHERIFF
 Monroe, Louisiana

Schedule of Findings and Questioned Costs (Continued)
 For the Year Ended June 30, 1997

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL
 AWARD PROGRAMS AUDIT (Cont'd):**

4. Request #7 in the amount of \$87,753 was for expenditures incurred during the period 4/1/97 through 6/30/97. The request included \$88,137 for ten officers hired under Universal Hiring for three months. Based on the listing of officers referred to under #2 above, only seven officers eligible for reimbursement under Universal Hiring were employed for the month of April 1997. An additional officer was hired in May 1997. The eligible reimbursement amount on request #7 for Universal Hiring is computed as \$36,888 (eligible amount for April - 7 X \$2,139 X 75% = \$11,230; eligible amount for May and June - 75 % of 28 X \$2,139 X 3 = \$57,658) resulting in \$41,229 in questioned costs on request #7.

Recommendation: Requests for funds should be based on documented expenditures incurred during the period covered by the request. Only those amounts eligible for reimbursement should be included on the requests for funds. Documentation should be maintained that demonstrates compliance with the provisions of the grant award.

(Continued)

ORLEANS PARISH SHERIFF
 Monroe, Louisiana

Schedule of Expenditures of Federal Awards
 For the Year Ended June 30, 1993

FEDERAL GRANTOR PASS THROUGH PROGRAM NAME PROGRAM TITLE	CFDA NUMBER	AMOUNT		REVENUE RECOVERED	EXPENSES	AMOUNT REVENUE ADJUSTED TOTAL 1993
		FY 1993	FY 1992			
UNITED STATES DEPARTMENT OF JUSTICE						
Office of Community Oriented Policing Services - Public Safety and Community Policing Grants (Type Grants)	45.710	24,000	2,000	2,000	2,000	24,000

NOTES:

- The accompanying schedule of expenditures of federal awards is prepared on the modified accrual basis of accounting.

ORACHTHA PARISH SHERIFF
Monroe, Louisiana

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1997

The status of the finding related to federal awards reported in the audit report for the year ended June 30, 1996 is as follows:

**96-1. Need to Comply with Terms
of Federal Grant Agreement**

Summary of Finding: The sheriff did not provide documentation to demonstrate compliance with the conditions of the COPE AHEAD grant concerning the deployment of deputies in community policing.

Status of Finding: Finding 90-2 in the accompanying Schedule of Findings and Questioned Costs for the year ended June 30, 1997, states that the agency did not demonstrate compliance with the requirement that deputies hired under the COPE AHEAD grant be deployed in community policing for the period covered by funds request #3. However, during the period July 1, 1996 through June 30, 1997, the agency provided documentation that deputies hired under the COPE AHEAD and Universal Hiring awards were deployed in community policing. The officer progress reports filed with the Department of Justice on the 16 officers hired under the program documented the officers' community policing activities.



CLARENCE E. COOK

CHANDLER PARISH SHERIFF'S OFFICE TAX COLLECTION
P. O. Box 1803, Monroe, Louisiana 71202-1803

December 8, 1997

Administration

500 St. John,
Monroe, LA 71201
(504) 335-1200
FAX: 335-1201

Public Affairs

500 St. John,
Monroe, LA 71201
(504) 335-1200
FAX: 335-1201

All

500 St. John,
Monroe, LA 71201
(504) 335-1200
FAX: 335-1201

Investigation Division

500 St. John,
Monroe, LA 71201
(504) 335-1200

Records Division

500 St. John,
Monroe, LA 71201
(504) 335-1200
FAX: 335-1200

The Captain

500 St. John,
Monroe, LA 71201
(504) 335-1200
FAX: 335-1200

Substation

500 St. John,
Monroe, LA 71201
(504) 335-1200

Comptroller General

1501 Maple Street, Bayou
Monroe, LA 71202
(504) 337-1157
FAX: 337-1158

Media Relations Unit
4811 Franklin Street
Baton Rouge, LA 71205

Court Reporting

500 St. John,
Monroe, LA 71201
(504) 335-1200

Identification

400 St. John,
Monroe, LA 71201
(504) 335-1200

United States Department of Justice

The Chandler Parish Sheriff respectfully submits the following corrective action plan for the year ended June 30, 1997.

Name and address of independent public accounting firm: Yarnon R. Cook, CPA, 116 Professional Drive, West Monroe, LA 71291

Audit period: July 1, 1996 through June 30, 1997.

The findings from the June 30, 1997 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule. Section A of the schedule, Summary of Audit Results, does not include findings and is not addressed.

B. FINDINGS - FINANCIAL STATEMENTS AJUNT

REPORTABLE CONDITIONS

77-1 Purchasing procedures

Recommendation: Employees of the sheriff's office should adhere to established policies and procedures over purchasing. Purchases should not be made by employees without prior approval in the form of a properly completed purchase order. All invoices for materials and supplies should be signed by the employee receiving the goods, or a receiving report completed, as evidence that the goods were actually received.

Action Taken: The finding was discussed during the time the audit was being conducted. The sheriff has since reviewed with each administrative employee. The sheriff has emphasized the importance of adhering to his internal control procedures. All matters have been properly addressed.

ORACHTA PARISH SHERIFF

Correction Action Plan

Year Ended June 30, 1997

Page Two

C. FINDINGS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

U.S. DEPARTMENT OF JUSTICE

REPORTABLE CONDITION

97-2 COPE Program - Compliance with grant requirements.

Recommendation: Requests for funds should be based on documented expenditures incurred during the period covered by the request. Only those amounts eligible for reimbursement should be included on the requests for funds. Documentation should be maintained that demonstrates compliance with the provisions of the grant award.

Action Taken: The sheriff's grant coordinator had previously advised the sheriff that the office was in compliance with all federal requirements. The grant coordinator's position was based upon conversations with U.S. Justice Department grant advisors who were assigned to assist the sheriff's office grant coordinator.

Based upon the findings of the auditor, the sheriff and his grant coordinator will contact the U.S. Justice Department in an attempt to reconcile the differences as indicated in the 1996-97 fiscal audit.

If the U.S. Justice Department has questions regarding this plan, please call Charles L. Cook at (504) 329-1234.

Sincerely yours,



Charles L. Cook, Sheriff
Orachita Parish Louisiana