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**ANDRELL'S PARISH SHERIFF
(AS EX-OFFICIO PARISH TAX COLLECTOR)
Markovitz, Louisiana**

Financial Report

Year Ended June 30, 1997

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the public for review, and is available to all entities and individuals, public and private. This 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 NOV 15 1997

2025 RELEASE UNDER E.O. 14176
STAT-3 80 20T
10:02 AM C-12416

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KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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5. Columbus, OH
6. Cincinnati, OH
7. Dayton, OH
8. Cleveland, OH
9. Toledo, OH

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11. Washington, DC
12. Philadelphia, PA
13. Dallas, TX
14. Houston, TX
15. San Francisco, CA

INTERIMINARY FINANCIAL STATEMENT

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The Honorable Bill Holt
Arapahoe Parish Sheriff as
Ex-Officio Tax Collector
Marksville, Louisiana

We have audited the accompanying statement of collections, distributions, and unapplied balances of the Tax Collector Fund (agency fund) of the Arapahoe Parish Sheriff for the year ended June 30, 1997 as listed in the table of contents. This financial statement is the responsibility of the Arapahoe Parish Sheriff as Ex-Officio Tax Collector. Our responsibility is to express an opinion on this financial statement based on our audit.

We conducted our 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 we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the accompanying statement of collections, distributions, and unapplied balances has been prepared on a cash basis of accounting which is a comprehensive basis of accounting other than generally accepted accounting principles. Further, the accompanying statement presents only the Tax Collector Fund (agency fund) and is not intended to present fairly the financial position and results of operations of the Arapahoe Parish Sheriff, in conformity with generally accepted accounting principles.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the collections, distributions, and unapplied balances of the Tax Collector Fund of the Arapahoe Parish Sheriff for the year ended June 30, 1997, on the basis of accounting described in Note 1.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
MEMBERSHIP FIRM
CERTIFIED PUBLIC ACCOUNTANTS

In accordance with Government Auditing Standards, we have also issued a report dated OCTOBER 3, 1997 on our consideration of the Acadian Parish Sheriff's Internal Control over Financial Reporting and our tests of its compliance with certain provisions of laws and regulations.

Kolder, Champagne, Hoven & Rainey, LLC
Certified Public Accountants

LaFayette, Louisiana
October 3, 1997

FINANCIAL STATEMENT

ARROYALES PARISH SHERIFF
MORNINGVILLE, LOUISIANA
THE COLLECTOR AGENCY FUND

Statement of Collections, Distributions, and Unsettled Balances
Year Ended June 30, 1997

Unsettled balances, July 1, 1996	\$ 281,829
Collections:	
Ad valorem taxes	3,887,394
Prize year taxes and redemptions	23,404
Advance taxes	37,213
Expenses, hunting, and trapping licenses	166,814
Interest on -	
Interest-bearing deposits	13,893
Delinquency taxes	6,896
Taxes paid under protest held in escrow	6,877
Advance taxes	648
Parish licenses	110,413
State revenue sharing	982,155
Tax rebates, etc.	<u>12,428</u>
total collections	<u>4,888,288</u>
total	<u>5,170,117</u>
Distributions:	
Arroyales Parishes -	
Police Jury	1,281,396
School Board	6,476,819
Assessor	489,893
Sheriff	628,818
Hospital Service District No. 1	88,808
Southeast Arroyales Water District	9,813
Mead 1 Fire District	36,879
Fire Protection District No. 1	122,870
Gravity Drainage District	28,880
Red River Waterway District, Treasurer	182,283
Levee District, Treasurer	168,434
Louisiana Forestry Commission	35,486
Louisiana Department of Wildlife and Fisheries	128,213
Louisiana Tax Commission	9,714
Advance taxes	36,470
Treasurer funds	128,879
Redemptions	7,879
Refunds	<u>28,222</u>
Total distributions	<u>8,882,423</u>
Unsettled balances at June 30, 1997	\$ 487,694

The accompanying notes are an integral part of this statement.

WYVILLE PARISH SHERIFF
WYVILLE, LOUISIANA

NOTES TO FINANCIAL STATEMENT

(1) Summary of Significant Accounting Policies

As provided by Article V, Section 17 of the Louisiana Constitution of 1974, the Sheriff is the ex-officio tax collector of the parish and is responsible for the collection and distribution of all valuations property taxes, parish occupational licenses, state revenue sharing funds, and angling, boating, and trapping licenses.

Louisiana Revised Statute 24:117(D) requires that the accounts of such tax collector be audited annually. Accordingly, the accompanying statement reflects financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Accounts included in this report are also included in the Sheriff's annual general purpose financial statements.

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

(2) Interest-Bearing Deposits

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. As June 30, 1999, the Sheriff has interest-bearing deposits (book balances) totaling \$400,000, representing uncollected collections. Deposit balances (bank balances) as June 30, 1999 of \$355,074 are fully covered through federal deposit insurance and securities pledged by the bank.

(3) State Revenue Sharing Funds

The revenue sharing funds received during the year were allocated among the taxing bodies as follows:

WYVILLE Parish:		
Police Jury		\$228,574
School Board		120,277
Sheriff		120,895
Tax Assessor		88,810
Hospital Service District No. 1		50,574
Red River, Nichalaya, and Bayou Grand Laves District		25,860
Red River Waterway District		50,888
Fire District No. 2		77,054
Louisiana Forestry Commission		513
Reserve Funds		<u>25,273</u>
Total		\$400,000

BOYDLETT PARISH SHERIFF
Marksville, Louisiana

Notes to Financial Statement (Continued)

14) Unsettled Balances

The unsettled balances at June 30, 1987 consist of the following:

Taxes, Costs and Interest Paid Under Protest -

\$110,494 of taxes, costs and interest paid under protest and interest earned to date of \$17,207 on the investment of these funds. These funds are held pending resolution of the protest. \$127,701

Taxes Paid in Advance -

\$21,388 of taxes for 1987 which were paid in advance and interest earned to date of \$18 on the investment of these funds. \$21,606

Payment in lieu of Taxes -

\$101,187 payments in lieu of taxes collected and \$1,490 on the investment of these funds. \$102,677

Parish Licenses -

1987 parish license fees collected but not yet remitted. \$,000

Angling, hunting and trapper licenses - 1987 commissions on licenses sold but not yet remitted. 1,800

Taxes and Interest -

\$422 of taxes for 1987 and \$123 of interest earned to date on the investment of these funds. 545

Total Unsettled Balances, June 30, 1987 \$482,929

INTERNAL CONTROL, COMPLIANCE AND OTHER INFORMATION

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND
ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PREPARED IN ACCORDANCE WITH
GOVERNMENT ACCOUNTING STANDARDS**

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The Honorable Bill White
Acryllian Parish Sheriff as
Ex-Officio Tax Collector
Barkville, Louisiana

We have audited the statements of collections, distributions, and unapplied balances of the Acryllian Parish Sheriff's Tax Collector Fund Agency Fund as of and for the year ended June 30, 1997, and have issued our report thereof dated December 3, 1997. We conducted our audit in accordance with generally accepted auditing standards and Government Accounting Standards, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Acryllian Parish Sheriff's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws and regulations, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Accounting Standards.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Acryllian Parish Sheriff's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. However, we noted certain a certain matter involving the internal control over financial reporting and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over financial reporting that, in our judgment, could adversely affect the Acryllian Parish Sheriff's ability to record, process, summarize and report financial data consistent with the assertions of management in the financial statements. The reportable condition is described below.

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Independent Segregation of Accounting Functions

Findings:

Due to the small number of employees, the Sheriff did not have adequate segregation of functions within the accounting system.

Recommendation:

Based upon the size of the operation and the cost-benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.

Response:

No response is considered necessary.

A material weakness is a reportable 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 errors or irregularities in amounts that would be material in relation to the financial statement being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control structure that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses as defined above. However, the reportable condition described above is considered to be a material weakness.

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

K&A, *Champagne, Mason & Rainey, LLC*
CERTIFIED PUBLIC ACCOUNTANTS

Lafayette, Louisiana
October 1, 2007

ROCHELLE MARIE SHERIFF
MORNINGVILLE, LOUISIANA

Prior Year Audit Finding
June 30, 1997

During our audit of the June 30, 1998 statements of collections, distributions and uncollected balances, our 111 internal control finding was noted. The following indicates the June 30, 1998 finding number comment and the status of the finding as of June 18, 1999.

<u>Finding</u>	<u>Status as June 18, 1999</u>
<p>Internal Control Finding -</p> <p>Due to the small number of employees, the Sheriff did not have adequate segregation of functions with the accounting system.</p>	<p>Based upon the size of the operation and the cost benefit of additional personnel, it may not be feasible to achieve complete segregation of duties.</p>