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**WEST BATON BOONE PARISH SHERIFF
JAN EX-OFFICIO PARISH TAX COLLECTOR
PORT ALLEN, LOUISIANA
JUNE 30, 1987**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the auditor, 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 8-25-91

WEST BAYON BOUGE PARISH SHERIFF
AS EX-OFFICIO PARISH TAX COLLECTOR
WEST BAYON, LOUISIANA

Financial Statements and Auditor's Report
as of and for the year ended
June 30, 1997

WEST BATON ROUGE PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Port Allen, Louisiana

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

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CERTIFIED PUBLIC ACCOUNTANT

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July 31, 1993

Honorable Randall J. Andre'
West Baton Rouge Parish Sheriff and
Ex-Officio Parish Tax Collector
Post Office Box 339
Port Allen, Louisiana 70767

INDEPENDENT AUDITOR'S REPORT

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the West Baton Rouge 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 West Baton Rouge Parish Sheriff. 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 the standards applicable to financial audits contained in the 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. 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 West Baton Rouge Parish Sheriff is the Ex-officio Tax Collector for the various taxing bodies within West Baton Rouge Parish, and the accompanying statements present information only on his activities as parish tax collector and are not intended to present fairly the financial position and results of operations of the West Baton Rouge Parish Sheriff. Furthermore, the accompanying 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.

INDEPENDENT AUDITOR'S REPORT
INCORPORATED

In my opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the financial position of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff as of June 30, 1997, and the collections, distributions and unsettled balances of the Tax Collector Agency Fund for the period from June 30, 1996, through June 30, 1997, on the basis of accounting described in note 1.

In accordance with Government Auditing Standards, I have also issued my report dated July 31, 1997, on my consideration of the Tax Collector Agency Fund of the West Baton Rouge Parish Sheriff's internal control over financial reporting as it relates to the tax collector agency fund and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



WEST BATON BOSSIE PARISH SHERIFF
145 BO-BOFFICE PARISH TAX COLLECTOR
STATEMENT OF ASSETS AND LIABILITIES
ARISING FROM CASH TRANSACTIONS
JUNE 30, 1987

ASSETS

Cash

\$ 14,874

LIABILITIES

due to Taxing Bodies and Others

\$ 14,874

The accompanying notes are an integral part of this statement.

WEST BATON BOUGE PARISH SHERIFF
(AS EX-OFFICIO TAX COLLECTOR)
STATEMENT OF COLLECTIONS, DISTRIBUTIONS AND UNSETTLED
BALANCES DUE TO TAXING BODIES AND OTHERS
FOR THE PERIOD JULY 1, 1996, THROUGH JUNE 30, 1997

UNSETTLED BALANCES AT JUNE 30, 1996 **\$ 12,988**

COLLECTIONS

Ad valorem taxes	12,298,790
Angling, hunting and trapping licenses	158,831
Parish licenses	14,379
Interest on:	
Delinquent taxes	10,087
Investments	10,430
State revenue sharing (note 2)	411,847
Redemptions and refunds	20,167
Tax notices, etc.	8,248
Total Collections	12,846,922
Total	12,888,922

DISTRIBUTIONS

Atchafalaya Levee District	598,392
Louisiana Department of Wildlife and Fisheries	123,778
Louisiana Department of Agriculture and Forestry	3,142
Louisiana Tax Commission	3,725
West Baton Rouge Parish:	
Parish Council	2,383,827
Council on Aging	384,375
School Board	8,217,098
Museum	397,109
Waterworks District No. 1	19,483
Library	631,244
Sheriff	2,562,460
Clerk of Court	825
Assessor	299,325
Pension funds	241,451
Redemptions and refunds	20,287
Total Distributions	12,812,897

UNSETTLED BALANCES AT JUNE 30, 1997
DUE TO TAXING BODIES AND OTHERS **\$ 16,024**

The accompanying notes are an integral part of this statement.

WEST BATON BOUGE PARISH SHERIFF
PORT ALLEN, LOUISIANA
TAX COLLECTOR AGENCY FUND
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 1997

NOTE #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 occupational licenses, state revenue sharing funds, and angling, hunting and trapping licenses.

Louisiana Revised Statute 24:517(D) requires that the accounts of each Parish Tax Collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the Sheriff relating only to his responsibility as ex-officio tax collector. Amounts included in these financial statements 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 cash law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

State law authorizes the Sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. At June 30, 1997, the Sheriff had \$16,874 (collected bank balance) on deposit with a local financial institution in an interest bearing demand account. This cash balance, representing unsettled tax collections, is fully secured through federal deposit insurance.

NOTE #2: STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 18 of 1994 are \$411,847. The following analysis reflects amounts received and distributed as provided by the above mentioned Act from June 30, 1994 through June 30, 1997.

WEST BAYOU BOUCE PRALIER SHERIFF
 WEST ALLEN, LOUISIANA
 TAX COLLECTOR ASSESSMENT FUND
 NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 1997

NOTE #2: STATE REVENUE SERVING FUNDS... (CONTINUED)

Atchafalaya Basin Levee District	\$	37,000
West Baton Rouge Parish:		
Parish Council		95,734
School Board		99,912
Museum		4,179
Waterworks District No. 1		3,297
Library		38,908
Sheriff:		
Law Enforcement District		48,000
Commission		72,883
Pension Funds		<u>18,250</u>
Total:		<u>\$ 411,042</u>

NOTE #3: LITIGATION AND CLAIMS

There is no litigation relating to assessment of property against the Sheriff.

INDEPENDENT AUDITOR'S REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

The following independent auditor's reports on internal control structure, and compliance with laws and regulations are presented in compliance with the requirements by 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.

REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL
REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS
(CONCLUDED)

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. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

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

A handwritten signature in dark ink, appearing to be "J. L. [unclear]", is written in a cursive style on the right side of the page.