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**SHERIFF OF TANGIPAROLA PARISH
ARLITE, LOUISIANA**

**ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED
June 30, 1969**

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the audited, 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.

Revised Date: 11/2/88

**TANGIPAHOA PARISH SHERIFF
AMITE, LOUISIANA**

General Purpose Financial Statements
With Supplemental Information Schedules
As of and For the Year Ended June 30, 1997

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TANGIPAHUA PARISH SHERIFF
AMITE, LOUISIANA

General Purpose Financial Statements
With Supplemental Information Schedules
As of and For the Year Ended June 30, 1997

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TANGIPAHOLA PARISH SHERIFF
 AMITE, LOUISIANA

General Purpose Financial Statements
 With Supplemental Information Schedules
 As of and For the Year Ended June 30, 1997

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INDEPENDENT AUDITORS' REPORT

To the Honorable Sheriff, J. Edward Layman
Parish of Tangipahoa
Amite, Louisiana

We have audited the accompanying general purpose financial statements of the Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council as of and for the year ended June 30, 1997, as listed in the table of contents. These general purpose financial statements are the responsibility of the Tangipahoa Parish Sheriff. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our 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. These standards require that we 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. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Tangipahoa 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.

In accordance with Government Auditing Standards, we have also issued our report dated October 15, 1997, on our consideration of the Tangipahoa Parish Sheriff's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was conducted for the purpose of forming an opinion on the general purpose financial statements of the Tangipahoa Parish Sheriff taken as a whole. The combining and individual fund and account group financial statements listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Tangipahoa Parish Sheriff. Also, the accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OIG, Office of Management and Budget, Circular A-133, Audit of State, Local Governments, and Non-Profit Organizations, and is not a required part of the general purpose financial statements of the Tangipahoa Parish Sheriff. Each information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.



Bruce Harrell and Company, CPAs
A Professional Accounting Corporation
Hammond, LA

October 15, 1997

WANGIARONGA PARISH COUNCIL

Auckland, New Zealand

Combined Balance Sheet - All Fund Types and Account Groups

June 30, 1991

	Governmental Fund Types			Fiduciary Fund Types
	General	Special Revenue	Debt Service	Trust and Agency
ASSETS AND OTHER DEBITS				
<i>Assets:</i>				
Cash and Cash Equivalents	\$265,178	\$112,805	\$51,836	\$603,186
Other Receivables	48,743	28,545	-	16,300
Prepaid Insurance	80,116	-	-	-
Inventory	3,124	-	-	-
Due From Other Funds	188,729	-	-	49,835
Due From Other Governments	836,080	12,196	-	-
Fixed Assets	-	-	-	-
Other Debits -	-	-	-	-
Amounts to be Provided for Retirement of General Long-term Debt	-	-	-	-
TOTAL ASSETS AND OTHER DEBITS	\$1,331,833	\$204,602	\$51,836	\$729,491
LIABILITIES, EQUITY, AND OTHER CREDITS				
<i>Liabilities:</i>				
Accounts Payable	\$171,463	\$2,611	\$-	\$-
Accrued Vacation Payable	47,305	-	-	-
Payroll Withholdings Payable	61,143	-	-	-
Due to Other Funds	33,852	44,880	-	99,777
Due to Trusting Bodies and Others	-	12,464	-	516,715
Deferred Revenue	153,298	-	-	-
Notes Payable	830,808	-	-	-
Lease Payables	-	-	-	-
Bonds Payable	-	-	-	-
Total Liabilities	1,247,869	64,962	-	616,492
<i>Equity and Other Credits:</i>				
Investment in General Fixed Assets	-	-	-	-
Fund Balances				
Reserved	81,343	105,817	51,836	113,424
Unreserved	816	23,800	-	-
Total Equity and other credits	84,159	129,617	51,836	113,424
TOTAL LIABILITIES, EQUITY, AND OTHER CREDITS	\$1,331,833	\$204,602	\$51,836	\$729,491

The accompanying notes are an integral part of these statements.

Statement A

Account Group		Total (Minororandum Only)
General Fixed Assets	General Long-term Debt	
\$ -	\$ -	\$1,133,406
-	-	94,811
-	-	89,116
-	-	3,125
-	-	135,584
-	-	838,150
2,516,453	-	2,518,593
-	1,990,461	1,990,461
<u>\$1,516,453</u>	<u>\$1,990,461</u>	<u>\$6,813,892</u>
\$ -	\$ -	\$179,036
-	-	45,785
-	-	63,147
-	-	354,584
-	-	238,269
-	-	153,998
-	-	880,808
-	273,461	273,461
-	1,715,080	1,715,080
-	1,988,461	1,919,341
2,516,453	-	2,518,593
-	-	352,413
-	-	94,776
<u>2,516,453</u>	<u>-</u>	<u>2,883,751</u>
<u>\$2,516,453</u>	<u>\$1,990,461</u>	<u>\$8,813,682</u>

The accompanying notes are an integral part of these statements.

LINGUAFORM PARISH GOVERNMENT
Andri, Louisiana

December 31

Combined Statement of Revenues, Expenditures and Changes in Fund Balances - All Governmental Fund Types and Reportable Trust Fund
Year Ended June 30, 1997

	Governmental Fund Types			Fiduciary	Total
	General	Special	Bond	Trust	
	\$	\$	\$	\$	\$
REVENUES					
Taxes - All Valuations	\$ 2,518,000				2,518,000
Intergovernmental					
Federal Grants	101,411	100,000			201,411
State Grants					
State Revenue Sharing	140,843				140,843
State Supplemental Pay	101,714				101,714
State Law Enforcement					
Fee Charges & Commissions for Services					
Civilian Court Fees	250,290				250,290
Court Attendance	1,776				1,776
Security Guard Service	499,737				499,737
Transportation of Prisoners	710				710
Feeding and Keeping of Prisoners	1,000,150			200,000	1,200,150
Commission on State Revenue Sharing	271,500				271,500
Commission from the Collector Services	101,010				101,010
Video/Video	20,000				20,000
Pay Plan	11,500				11,500
Interest Earned	54,200	1,000		4,000	60,200
Other Income	5000	20,000			25,000
Land Blight		30,000			30,000
Miscellaneous	100,100	5,000		80,100	185,200
TOTAL ALL GOVERNMENTAL FUNDS	3,150,200	200,000		214,100	3,564,300
EXPENDITURES					
Debt Service					
Salaries	1,015,540	100,000			1,115,540
Employee Benefits	1,050,100				1,050,100
Office Expenditures	244,000				244,000
Law Enforcement	1,000,150	50,000		100,000	1,150,150
Professional Services	115,500				115,500
Interest	70,100				70,100
Miscellaneous	100,100			10,000	110,100
Capital Outlay	100,100	6,000			106,100
Debt Service					
Principal Retirement	50,100		10,000		60,100
Interest	20,000		10,000		30,000
TOTAL GOVERNMENTAL FUNDS	3,564,300	180,000	200,000	240,100	3,984,400
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(200,000)	20,000	(200,000)	74,000	(70,100)
OTHER FINANCING SOURCES (USES)					
Operating Transfers In	100,000	6,000	200,000		306,000
Operating Transfers Out	(200,000)	(3,000)		(1,000,000)	(1,203,000)
Sale of Fixed Assets	20,000				20,000
Transfers/Grants/Contrib					
Proceeds from Capital Loans	150,000				150,000
TOTAL OTHER FINANCING SOURCES (USES)	(20,000)	3,000	200,000	(1,000,000)	(817,000)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER FINANCING	(220,000)	23,000	(0,000)	(926,000)	(824,000)
FUND BALANCE, BEGINNING OF YEAR	100,000	80,000	50,000	100,000	330,000
FUND BALANCE, END OF YEAR	(120,000)	103,000	50,000	(826,000)	(794,000)

The accompanying notes are an integral part of these statements.

LAKE CHARLES PARISH GOVERNMENT
 Acct. 10000000

Continued

Classified Statement of Revenues, Expenditures and Changes
 in Fund Balances - Budget (PLANS) Basis and Actual
 General and Special Revenue Funds
 For Year Ended June 30, 1997

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	Budget	Actual	Variance (Under/Over)	Budget	Actual	Variance (Under/Over)
REVENUES						
Trans - Ad Valorem	\$2,014,000	\$2,019,600	\$5,600	0	0	0
Intergovernmental:						
Federal Grants	101,504	101,454	(50)	100,000	100,000	17,211
State Grants:						
State Revenue Sharing	140,000	140,000	0	-	-	-
State Supplemental Pay	100,000	100,000	0	-	-	-
State Law Enforcement	-	-	-	-	-	-
See Changes and Commissions for Services						
Civil and Court Fees	21,000	20,200	(800)	-	-	-
Court Attorneys	4,000	3,700	(300)	-	-	-
Security Guard Services	400,000	400,000	0	-	-	-
Transportation of Prisoners	30,000	300	(29,700)	-	-	-
Feeding and Raising of Prisoners	1,600,000	1,380,200	(219,800)	-	-	-
Commission on State Revenue Sharing	213,700	213,700	0	-	-	-
Commission from Tax Collector Services	191,000	191,000	0	-	-	-
Value Fees	110,000	109,800	(200)	-	-	-
Pay Fees	50,000	50,000	0	-	-	-
Interest Award	40,000	42,000	2,000	100	1,875	1,875
Shared Assets	11,000	9,800	(1,200)	20,000	20,000	1,000
Local Match	-	-	-	30,000	30,000	0
Miscellaneous	110,000	108,000	(2,000)	5,000	5,000	0
TOTAL REVENUES	3,025,504	3,026,700	1,196	205,000	206,125	1,125
EXPENDITURES						
Public Safety:						
Salaries	2,000,000	2,019,100	19,100	101,000	101,000	0
Employee Benefits	1,000,000	1,033,000	33,000	-	-	-
Office Expenses	100,000	111,000	11,000	-	-	-
Law Enforcement	1,200,000	1,000,000	(200,000)	93,000	93,000	0
Professional Services	100,000	111,000	11,000	-	-	-
Interest	30,000	30,000	0	-	-	-
Miscellaneous	100,000	99,000	(1,000)	-	-	-
Capital Outlay	100,000	101,000	1,000	0	0	0
Bond Interest						
Principal	100,000	100,000	0	-	-	-
Interest	10,000	11,000	1,000	-	-	-
TOTAL EXPENDITURES	3,025,504	3,026,700	1,196	101,000	101,000	0
EXCESS (DEFICIT) OF REVENUES OVER CURRENT FUNDS	0	0	0	104,000	105,125	1,125
OTHER FINANCING SOURCES (USES)						
Operating Transfers to	100,000	101,000	1,000	0	0	0
Operating Transfers to	(200,000)	(200,000)	0	(1,000)	(1,000)	0
Sale of Fixed Assets	0	10,000	10,000	-	-	-
Proceeds from Capital Issues	100,000	100,000	0	-	-	-
TOTAL OTHER FINANCING SOURCES (USES)	0	11,000	11,000	0	0	0
EXCESS (DEFICIT) OF REVENUES AND OTHER FINANCING SOURCES OVER THE PLANNED BUDGET	0	11,000	11,000	104,000	105,125	1,125
FUND BALANCE, BEGINNING OF YEAR	100,000	100,000	0	0	0	0
FUND BALANCE, END OF YEAR	100,000	111,000	11,000	104,000	105,125	1,125

This accompanying schedule is an integral part of these statements.

TANGIPAHOA PARISH SHERIFF
Amite, Louisiana

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

INTRODUCTION

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 co-official tax collector of the parish. The sheriff administers the parish jail system and exercises duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

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

As the co-official tax collector of the parish, the sheriff is responsible for collecting and distributing all various property taxes, parish occupational licenses, state revenues sharing funds, sporting licenses, and fines, costs, and local forfeitures imposed by the district court.

B. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accompanying general purpose financial statements of the Tangipahoa Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

B. REPORTING ENTITY

As the governing authority of the parish, for reporting purposes, the Tangipahoa Parish Council is the financial reporting entity for Tangipahoa Parish. The financial reporting entity consists of (a) the primary government (council), (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 Statement No. 14 established criteria for determining which component units should be considered part of the Tangipahoa Parish Council for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. 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
 - a. The ability of the council to impose its will on that organization and/or

TANGIPAHULA PARISH SHERIFF

Amite, Louisiana

Notes to the Financial Statements

(Continued)

- b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the council.
2. Organizations for which the council does not appoint a voting majority but are fiscally dependent on the council.
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 sheriff is fiscally dependent on the council, the sheriff was determined to be a component unit of the Tangipahula Parish Council, 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 council, its general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

C. FUND ACCOUNTING

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

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two fund types and four primary funds. These funds are described as follows:

Governmental Fund Types

These are the funds through which most governmental functions typically are financed. The funds included in this category are as follows:

General Fund

The General Fund, as provided by Louisiana Revised Statute 51:1421, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

TANGIPAHOLA PARISH SHERIFF

Amite, Louisiana

Notes to the Financial Statements (Continued)

Special Revenue Fund

The Special Revenue Fund is established to account for the proceeds of specific revenue sources other than special assessments, expendable trust, or major capital projects that are legally restricted to expenditures for specified purposes.

Debt Service Fund

The Debt Service Fund is established to account for transactions relating to resources retained and used for the payment of principal and interest on those long-term obligations recorded in the general long-term obligations account group.

Fiduciary Fund Type

These funds account for assets held by the sheriff as a trustee or agent for individuals, private organizations, and other governmental units. These funds are as follows:

Expendable Trust and Agency Funds

The Expendable Trust and Agency Funds are used as depositories for collection of civil suits, cash bonds, taxes, fees, et cetera. Deductions from the funds are made to various parish agencies, litigants in suits, or others, in the manner prescribed by law. The Expendable Trust and Agency Funds are custodial in nature (invest equal liabilities) and do not involve measurement of results of operations.

D. BASIS OF ACCOUNTING

Basis of Accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying general purpose financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

Revenues

All ad valorem taxes are recorded in the year the taxes are due and payable. Ad valorem taxes are assessed on a calendar year basis, income tax on November 15 of each year, and income delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year. Commissions earned from the related State Revenue Sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed.

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Substantially all other revenues are recorded when received.

TANGIPAHOLA PARISH SHERIFF

Amite, Louisiana

Notes to the Financial Statements (Continued)

Expenditures

Expenditures are generally recognized under the modified accrual basis of accounting when the related fiscal liability is incurred. An exception to this general rule is prepaid insurance premiums, billed and paid in advance, which are amortized over the life of the policy.

Other Financing Sources (Uses)

Proceeds from the sale of fixed assets are accounted for as other financing sources and are recognized when received. Fixed assets acquired through capital leases are recorded as expenditures and other financing sources at the time of acquisition. Transfers between funds that are not expected to be repaid are accounted for as other financing sources (uses) when the transfer is authorized by the sheriff.

B. BUDGET PRACTICES

The proposed budget for 1997 was made available for public inspection on June 14, 1996. The proposed budget, prepared on the modified accrual basis of accounting, was published in the official journal 10 days prior to the public hearing, which was held at the Tangipahola Parish Sheriff's office on June 28, 1996, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff.

All expenditures appropriations lapse at year end. Unexpended appropriations and any excess of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Discriminate accounting is not used. However, formal integration of the budget into the accounting records is employed as a management control device. Budget amounts included in the accompanying financial statements include the original adopted budget and all subsequent amendments.

F. CASH AND CASH EQUIVALENTS AND INVESTMENTS

Cash includes amounts in demand deposits and interest bearing demand deposit accounts. Under state law, the sheriff may deposit funds in demand deposits, interest bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal office in Louisiana. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

G. INVENTORY

Inventory at June 30, 1997, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDSA, PL 158). Inventory items are valued at unit prices established by the USDA and are recorded as expenditures under the purchase method using the first-in, first-out (FIFO) cost flow assumption. Reported inventory is equally offset by a fund balance reserve that indicates it does not constitute available spendable resources even though it is a component of net current assets.

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

II. FIXED ASSETS

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized and (reported) in the general fixed assets account group. General fixed assets provided by the parish council are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost or estimated cost if historical cost is not available.

I. COMPENSATED ABSENCES

The sheriff's office has the following policy relating to vacation and sick leave:

All regular employees of the sheriff's office earn one day of vacation leave and one day of sick leave each month. Vacation leave may be accumulated up to five days a year. Sick leave may be accumulated; however, upon resignation or retirement, unused sick leave lapses.

The cost of leave privileges, computed in accordance with GASB Codification Section 208, is recognized as a current-year expenditure in the General Fund. At June 30, 1997, the employees of the sheriff had accumulated and vested \$40,700 in vacation leave privileges.

J. LONG-TERM OBLIGATIONS

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Repayments for principal and interest payments for long-term obligations are recognized in the General Fund when due.

K. FUND EQUITY

Reserves

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

L. TOTAL COLUMN ON BALANCE SHEET

The total values in the balance sheet is captioned *Miscellaneous Only* 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.

TANGIPAHOLA PARISH SHERIFF
Ambre, Louisiana

Notes to the Financial Statements
(Continued)

2. LEVIED TAXES

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Sheriff Operations	7.80	7.80	NSA
Law Enforcement	10.25	18.25	12/31/01

3. CASH AND CASH EQUIVALENTS

At June 30, 1997, the sheriff has cash and cash equivalents (bank balances) totaling \$1,313,446, as follows:

Demand deposits	\$ 19,483
Interest bearing demand deposits	1,293,961
Total	\$ 1,313,446

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. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is normally acceptable to both parties. At June 30, 1997, the sheriff has \$2,581,805 in deposits (pledged bank balances). These deposits are secured from risk by \$200,000 of federal deposit insurance and \$2,381,805 of pledged securities held by the custodial bank in the name of the fiscal agent bank (GASB44 Category 3).

Even though the pledged securities are considered available should (Category 3) under the provisions of GASB Statement 3, Louisiana Revised Statute 10-1129 imposes a statutory requirement on the custodial bank to advance and not the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

4. RECEIVABLES

The receivables of \$94,611 at June 30, 1997, are as follows:

	General Fund	Special Revenues	Tax Collector	Total
Due From Others	\$ 48,315	\$ 29,246	\$ 16,300	\$ 94,611

TANGIPAHUA PARISH SHERIFF
Baton Rouge, Louisiana

Notes to the Financial Statements
(Continued)

A. DUE FROM/TO OTHER FUNDS

Individual balances due from/to other funds at June 30, 1987, are as follows:

Fund	Due From Other Funds	Due To Other Funds
General	\$ 108,759	\$ 13,552
Special Revenue	-	41,893
Bond	-	17,083
Civil	-	34,121
Juratsi Auct	13,812	37,598
Juratsi Council	33,803	-
Tax Collector	-	18,861
Total	<u>\$ 156,574</u>	<u>\$ 158,988</u>

B. DUE FROM OTHER GOVERNMENTS

The individual balances due the General and Special Revenue Funds from other governmental units at June 30, 1987, are as follows:

	General Fund	Special Revenue Fund	Total
United States:			
Department of Justice	\$ 18,198	\$ -	\$ 18,198
Immigration and Naturalization Service	218,648	-	218,648
U.S. Marshall	68,518	-	68,517
DOA	118	-	118
State of Louisiana:			
Lafayette	13,883	-	13,883
Department of Contract	167,814	-	167,814
Commission on Law Enforcement	-	12,946	12,946
Voter Files	34,384	-	34,384
Welfare Department	1,972	-	1,972
Tangipahua Parish:			
Parish Council	102,389	-	102,389
School Board	4,477	-	4,477
Judge	8,823	-	8,823
Criminal Court	6,723	-	6,723
Other Governmental Units	68,723	150	68,873
Total	<u>\$818,082</u>	<u>\$ 12,196</u>	<u>\$830,278</u>

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

7. CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	Balance July 1, 1991	Additions	Deletions	Balance June 30, 1992
Buildings	\$ 1,357,704	\$ 178,833	\$ 142,049	\$ 1,394,488
Office furniture and equipment	180,787	22,477	13,887	189,377
Law enforcement weapons & equipment	777,488	28,887	8,360	797,815
Data processing equipment	181,498	8,240	-	189,738
Total	\$ 2,397,477	\$ 238,437	\$ 164,296	\$ 2,471,618

8. PENSION PLAN

Plan Description. Substantially all employees of the Tangipahola Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund (System), a contributory, non-employer defined 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 20 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 the each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 3.33 per cent for each year if total service is at least 15 but less than 20 years, and 5 per cent for each year if total service is at least 20 years. Act. 1117 of 1990 increased the actuarial rate by 0.25 percent for all services rendered on or after January 1, 1980. 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 joint 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 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 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 3160, Monroe, Louisiana, 71224, or by calling (214) 342-5090.

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Tangipahola Parish Sheriff is required to contribute at an actuarially determined rate. That current rate is 6.8 percent of annual covered payroll. Cost allocations 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 Tangipahola Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:1103, 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 Tangipahola Parish Sheriff's contributions to the System for the years ended June 30, 1997, 1998, and 1999, were \$252,908, \$287,309, and \$153,854, respectively, equal to the required contribution for each year.

Deferred Compensation Plan:

The Tangipahola Parish Sheriff also offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all sheriff employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseen emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights are (until paid or made available to the employee or other beneficiary) solely the property and rights of the sheriff (without being restricted to the provisions of the benefits under the plan, subject only to the claims of the sheriff's general creditors. Participants' rights under the plan are equal to those of general creditors of the sheriff in an amount equal to the fair market value of the deferred account for each participant.

The sheriff has the duty of due care that would be required of an ordinary prudent investor. The sheriff believes that it is unlikely that it will use its assets to satisfy the claims of general creditors in the future.

B. COMPENSATED ABSENCES:

At June 30, 1997, employees of the sheriff have accumulated and vested \$45,785 of employee leave benefits, which was computed in accordance with GASB Codification Section C88. Of this amount, \$45,785 is recorded as an obligation of the General Fund, and no amount is recorded within the general long-term obligations account group.

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Notes to the Financial Statements
(Continued)

20. LEASES

The sheriff owns assets acquired through capital leases as an asset and an obligation in the accompanying financial statements. The purpose of the leases was to purchase equipment and vehicles. The following is an analysis of capital leases:

Type	Recorded Amount
Equipment	\$ 14,508
Vehicles	652,888
Total	\$ 667,396

Future minimum lease payments under capital leases, together with the present value of net minimum lease payments, as of June 30, 1997, are scheduled as follows:

	Equipment	Vehicles
Fiscal year:		
1997-1998	\$ 5,200	\$ 200,180
1998-1999	-	75,944
1999-2000	-	3,413
Total minimum lease payments	5,200	280,537
Less - amount representing interest	172	13,213
Present value of net minimum lease payments	\$ 5,028	\$ 267,324

TANGIPAHOLA PARISH SHERIFF
 Avoca, Louisiana

Notes to the Financial Statements
 (Continued)

10. CHANGES IN AGENCY FUND BALANCES

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

	Balance at Beginning of Year	Additions	Debitures	Balance at End of Year
Agency Funds:				
Civil	\$ 27,620	\$ 871,451	\$ 874,000	\$ 24,121
Board	343,596	1,542,048	1,475,275	410,369
Advance Deposit	111,219	131,923	138,365	165,006
Inmate Counsel	121,408	416,780	474,348	73,940
Tax Collector	182,419	86,381,221	86,756,968	181,872
Total	<u>\$ 887,222</u>	<u>\$ 1,953,483</u>	<u>\$ 1,970,296</u>	<u>\$ 741,248</u>

11. CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year:

	Bonds Payable	Capital Leases (Note 10)
Long-term obligations payable at July 1, 1985	\$ 1,879,808	\$ 411,714
Additions	-	152,880
Debitures	159,880	268,815
Long-term obligations payable at June 30, 1987	<u>\$ 1,719,928</u>	<u>\$ 295,779</u>

Refunding Bonds

\$1,650,000, Refunding Bonds, Series 1984, due to annual installments of principal and semi-annual installments of interest through March 1, 2005; interest at 5.80%.

21,440,000

TANGIPAHOLA PARISH SHERIFF
Acme, Louisiana

Notes to the Financial Statements
(Continued)

The 7.48 millage ad valorem tax is dedicated to the enjoyment of this bond.

A schedule of the outstanding Refunding Series 1994, Bonds and the interest and principal requirements by date is as follows:

	Principal	Interest	Total Debt Service
September 1, 1997		\$ 41,790	\$ 41,790
March 1, 1998	80,000	41,790	121,790
September 1, 1998		39,440	39,440
March 1, 1999	90,000	39,440	129,440
September 1, 1999		36,838	36,838
March 1, 2000	90,000	36,838	126,838
September 1, 2000		34,238	34,238
March 1, 2001	205,000	34,238	239,238
September 1, 2001		31,715	31,715
March 1, 2002	210,000	31,715	241,715
September 1, 2002		29,040	29,040
March 1, 2003	240,000	29,040	269,040
September 1, 2003		26,000	26,000
March 1, 2004	240,000	26,000	266,000
September 1, 2004		2,840	2,840
March 1, 2005	270,000	2,840	272,840
Total	<u>\$ 1,000,000</u>	<u>\$ 458,953</u>	<u>\$ 1,458,953</u>

The Bond was issued for the purpose of refunding certain of the sheriff's obligations to the Parish of Tangipahola with respect to reimbursement contracts with the State of Louisiana dated February 9, 1992, June 18, 1992 and September 3, 1995.

Certificate of Indebtedness

\$500,000, 1994 Certificate of Indebtedness serial bond due in several installments of principal and semi-annual installments of interest through March 1, 2008; interest at 7.48%

\$ 272,840

TANGIPAHULA PARISH SHERIFF
 Amite, Louisiana

Notes to the Financial Statements
 (Continued)

The 10.25 millage ad valorem tax is dedicated to the repayment of this bond.

A schedule of outstanding Certificates of Indebtedness, Series 1994 Bonds, interest and principal requirements by dates is as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>
September 1, 1997	\$ -	\$ 10,175	\$ 10,175
March 1, 1998	85,000	10,175	95,175
September 1, 1998		7,000	7,000
March 1, 1999	90,000	7,000	97,000
September 1, 1999		3,780	3,780
March 1, 2000	100,000	3,780	103,780
Total	<u>\$ 275,000</u>	<u>\$ 41,830</u>	<u>\$ 316,830</u>

The Certificates were issued for the purpose of acquiring and improving additional jail and detention facilities for the sheriff.

13. BANK LOANS PAYABLE

At June 30, 1997, the General Fund had a bank loan of \$480,000 @ 7% per annum.

14. LITIGATION

The Tangipahula Parish Sheriff is involved in several lawsuits. In the opinion of the sheriff's legal counsel, resolution of these lawsuits would not involve a substantial liability to the sheriff.

15. OFFICIALS' PAYMENTS FOR FRINGE BENEFITS AND SALARIES

During the year ended June 30, 1997, the Tangipahula Parish Sheriff had the following officials' payments, which were recorded as advances when received and repaid when the cost was incurred, as reported by GASB Statement 34:

<u>Funding Source</u>	<u>Amount</u>
State Supplemental Pay	\$ 261,744
Federal Grants	114,188
State Revenue Sharing	5,781
Total De-Benefit Payments	<u>\$ 381,713</u>

SPECIAL REVENUE FUNDS

TANGIPAHOLA PARISH SHERIFF
 Amite, Louisiana

Schedule 1

Special Revenue Funds
 Combining Balance Sheet
 June 30, 1997

	Tid-Parish Fund	Drug Not Fund	LEEDS Grant Fund	Totals
ASSETS				
Assets:				
Cash and Cash Equivalents	\$88,489	\$ -	\$64,536	\$153,025
Receivables	29,546	-	-	29,546
Due From Other Funds	-	-	-	-
Due From Other Governments	12,186	-	-	12,186
TOTAL ASSETS	<u>\$130,221</u>	<u>\$ -</u>	<u>\$64,536</u>	<u>\$194,757</u>
LIABILITIES AND EQUITY				
Liabilities:				
Accounts Payable	\$7,613	\$ -	\$ -	\$7,613
Due to Other Governments	12,454	-	-	12,454
Due to Other Funds	48,893	-	-	48,893
TOTAL LIABILITIES	<u>68,960</u>	<u>-</u>	<u>-</u>	<u>68,960</u>
Equity:				
Fund Balances:				
Reserved	41,293	-	64,536	105,829
Unreserved	27,899	-	-	27,899
TOTAL FUND EQUITY	<u>69,192</u>	<u>-</u>	<u>64,536</u>	<u>133,728</u>
TOTAL LIABILITIES AND FUND EQUITY	<u>\$138,152</u>	<u>\$ -</u>	<u>\$64,536</u>	<u>\$202,688</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOLA PARISH SHERIFF
Audits, Louisiana

Schedule 2

Special Revenue Funds
Combining Statement of Revenues, Expenditures and
Changes in Fund Balances
For the Year Ended June 30, 1993

	Tri Parish Fund	Drug Not Fund	LEEDS Grant Fund	Totals
REVENUES				
Federal Grants	\$111,272	\$ -	\$37,724	\$148,996
Interest	26,888	-	-	26,888
Interest Earned	1,282	47	383	1,812
Local Match	36,978	-	-	36,978
Miscellaneous	3,361	-	-	3,361
TOTAL REVENUES	183,781	47	38,107	221,935
EXPENDITURES				
Public Safety:				
Salaries	\$32,993	-	-	\$32,993
Law Enforcement	72,089	121	-	72,210
Capital Outlays	8,096	-	-	8,096
TOTAL EXPENDITURES	113,178	121	-	113,300
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	70,603	(74)	38,107	108,936
OTHER FINANCING SOURCES				
Operating Transfer In	-	-	6,414	6,414
Operating Transfer Out	-	(6,388)	-	(6,388)
TOTAL OTHER FINANCING SOURCES (USES)	-	(6,388)	6,414	624
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	70,603	(7,402)	44,521	67,722
FUND BALANCE, BEGINNING OF YEAR	64,884	3,588	-	68,472
FUND BALANCE, END OF YEAR	\$35,287	\$ -	\$44,521	\$79,808

The accompanying notes are an integral part of these statements.

TANGIPAHOLA PARISH SHERIFF
Ambia, Louisiana

Special Revenue Funds
Combining Statement of Revenues, Expenditures and Changes
in Fund Balances - Budget (GAAP Basis) and Actual
For Year Ended June 30, 1997

	TRIS-PARISH FUND			DELEG. HET. FUND		
	Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
REVENUES						
Federal Grants	\$98,325	\$111,373	\$13,048	\$ -	\$ -	\$ -
Solicitor	15,000	15,988	1,988	-	-	-
Interest Earned	500	1,382	882	-	47	47
Local Match	16,000	16,000	0	-	-	-
Miscellaneous	6,380	5,341	(1,039)	-	-	-
TOTAL REVENUES	<u>136,205</u>	<u>159,064</u>	<u>22,859</u>	<u>-</u>	<u>47</u>	<u>47</u>
EXPENDITURES						
Public Safety:						
Solicitor	\$33,800	\$33,853	53	-	-	-
Law Enforcement	73,800	71,889	1,911	-	321	(321)
Capital Outlay	6,500	6,656	156	-	-	-
TOTAL EXPENDITURES	<u>113,100</u>	<u>112,398</u>	<u>702</u>	<u>-</u>	<u>321</u>	<u>(321)</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>(13,200)</u>	<u>47</u>	<u>15,387</u>	<u>-</u>	<u>(374)</u>	<u>(374)</u>
OTHER FINANCING SOURCES						
Operating Transfer In	-	-	-	-	-	-
Operating Transfer Out	-	-	-	(3,334)	(3,334)	-
TOTAL OTHER FINANCING SOURCES (USES)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(3,334)</u>	<u>(3,334)</u>	<u>-</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES (USES)	<u>(13,200)</u>	<u>47</u>	<u>15,387</u>	<u>(3,334)</u>	<u>(3,588)</u>	<u>(374)</u>
FUND BALANCE, BEGINNING OF YEAR	<u>64,584</u>	<u>64,584</u>	<u>-</u>	<u>3,588</u>	<u>3,588</u>	<u>-</u>
FUND BALANCE, END OF YEAR	<u>\$49,384</u>	<u>\$65,171</u>	<u>\$15,787</u>	<u>\$174</u>	<u>\$ -</u>	<u>(\$174)</u>

The accompanying notes are an integral part of these statements.

Schedule B

L.L.E.R.G. Grant Fund			TOTALS		
Budget	Actual	Variance- Favorable (Unfavorable)	Budget	Actual	Variance- Favorable (Unfavorable)
\$33,734	\$37,734	\$ -	\$150,249	\$168,085	\$17,747
-	-	-	23,800	36,980	1,980
-	308	308	900	5,837	1,337
-	-	-	86,075	36,979	(50)
-	-	-	6,380	7,261	(981)
<u>37,734</u>	<u>38,132</u>	<u>398</u>	<u>225,024</u>	<u>240,154</u>	<u>15,130</u>
-	-	-	102,808	102,083	7
-	-	-	73,808	12,100	(61)
-	-	-	6,500	6,000	(500)
-	-	-	<u>183,116</u>	<u>120,183</u>	<u>501</u>
<u>37,734</u>	<u>38,132</u>	<u>398</u>	<u>42,324</u>	<u>58,135</u>	<u>15,811</u>
6,414	6,414	-	6,414	6,414	-
-	-	-	(6,334)	(3,334)	-
<u>6,414</u>	<u>6,414</u>	<u>-</u>	<u>1,000</u>	<u>3,080</u>	<u>-</u>
64,138	64,536	398	45,684	61,215	15,531
-	-	-	68,892	68,482	-
<u>504,178</u>	<u>504,536</u>	<u>358</u>	<u>\$114,006</u>	<u>\$129,707</u>	<u>\$15,701</u>

The accompanying notes are an integral part of these statements.

FIDUCIARY FUND TYPE - EXPENDABLE TRUST AND AGENCY FUNDS

CIVIL FUND

The Civil Fund accounts for funds held for disposition in connection with civil suits, sheriff's sales and garnishments. Deductions from the fund are made to the General Fund, to litigants and to collect for costs incurred in enforcement of writs.

BOND FUND

The Bond Fund accounts for bonds deposited and held until the courts have determined the costs applicable to the bond-depositors. Deductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the depositors of bonds.

ADVANCE DEPOSIT FUND

The Advance Deposit Fund accounts for deposits made by litigants in civil suits to cover advertising costs mandated by law.

INMATE COUNCIL FUND

The Inmate Council Fund accounts for the collection of contributions from the pay telephone, the purchase of commissaries by the prisoners and the one dollar per prisoner per day allowance paid by the U.S. Department of the Treasury for federal prisoners. The cash collected is used to purchase new commissaries and recreational equipment for the prisoners.

INMATE ASSET FUND

The Inmate Asset Fund accounts for the deposits of inmate's cash and the inmate's use of their cash during the duration of the inmate's incarceration at the parish jail. Upon release from the parish jail the inmate's remaining cash is returned.

TAX COLLECTOR

Article V, Section 21 of the Louisiana Constitution of 1874, provides that the sheriff will serve as the collector of state and parish taxes and fees. The Tax Collector Fund is used to collect and distribute these taxes and fees to the appropriate taxing bodies.

POCOAN GROVE

The Pocom Grove Fund accounts for the excess of revenues and expenses of the Pocom Grove Apartments, which are being held in trust by the sheriff, because of a decree handed down by the courts until a judgment is rendered in this matter.

TANGIPAHOLA PARISH SHERIFF
 Amite, Louisiana

FIDUCIARY FUNDS
 Combining Statement of
 Assets and Liabilities
 June 30, 1997

	EXPENDABLE TRUST FUNDS			AGENCY FUNDS		
	Peace Overs	Data Scholarship Account	Inmate Council Account	Civil	Food	Advance Deposits
	ASSETS					
Cash	\$68,211	\$9,867	\$67,699	\$14,121	\$18,000	\$101,675
Other Receivables	6,398	-	-	-	-	-
Due from Other Funds	-	-	13,983	-	-	-
Total Assets	\$74,609	\$9,867	\$181,562	\$24,121	\$18,000	\$101,675
LIABILITIES						
Liabilities:						
Due to Other Funds	\$ -	\$ -	\$ -	\$24,375	\$17,600	\$ -
Due to Taxing, Decline and Others	14,189	-	-	-	182,721	105,075
Total Liabilities	14,189	-	-	24,375	210,321	105,075
FUND BALANCES:						
Reserved	-	9,867	181,562	-	-	-
Total Liabilities and Fund Balances	\$74,609	\$9,867	\$181,562	\$24,121	\$18,000	\$101,675

The accompanying notes are an integral part of these statements.

Schedule 4

<u>AGENCY FUNDS</u>		<u>TOTAL</u>
<u>Agency</u>	<u>Tax</u>	<u>June 30,</u>
<u>Account</u>	<u>Collector</u>	<u>1997</u>
\$51,059	\$118,835	\$669,188
-	8,312	16,300
<u>12,832</u>	<u>-</u>	<u>47,835</u>
<u>\$74,891</u>	<u>\$127,147</u>	<u>\$717,023</u>
\$97,554	\$18,481	\$97,738
<u>37,488</u>	<u>185,106</u>	<u>318,215</u>
<u>75,041</u>	<u>126,677</u>	<u>605,654</u>
-	-	111,429
<u>\$75,041</u>	<u>\$126,677</u>	<u>\$717,083</u>

The accompanying notes are an integral part of these statements.

TANGIPAHULA PARISH Sheriff
Ashir, Louisiana

Schedule 5

FUNDIARY FUND TYPE - AGENCY FUNDS
Schedule of Changes in Balance Due to General Fund,
Taxing Bodies and Others
For the Year Ended June 30, 1997

	Civil Fund	Criminal Fund	Advance Expenses Fund	Inmate Account	Tax Collector Fund	Total Miscellaneous Fund
BALANCE AT BEGINNING OF YEAR	<u>\$23,600</u>	<u>\$143,505</u>	<u>\$111,272</u>	<u>\$702,488</u>	<u>\$181,415</u>	<u>\$1,242,288</u>
ADDITIONS						
Collections:						
Civil Sales, Sales and Licenses (Schedule 6)	871,411	-	-	-	-	871,411
Cash Appearance Bonds (Schedule 7)	-	1,541,849	-	-	-	1,541,849
Advertising Costs (Schedule 8)	-	-	104,902	-	-	104,902
Inmate Assets Received	-	-	-	426,780	-	426,780
Taxes, Fees, etc. paid to Tax Collector (Schedule 9)	-	-	-	-	26,759,321	26,759,321
Total Additions	<u>871,411</u>	<u>1,541,849</u>	<u>104,902</u>	<u>426,780</u>	<u>26,759,321</u>	<u>29,763,263</u>
DEDUCTIONS						
Settlements:						
Civil Sales, Sales and Licenses Disbursed To Taxing Bodies and Others (Schedule 6)	874,508	-	-	-	-	874,508
Cash Appearance Bonds Disbursed To Taxing Bodies and Others (Schedule 7)	-	1,475,275	-	-	-	1,475,275
Advertising Costs (Schedule 8)	-	-	128,865	-	-	128,865
Inmate Council Account	-	-	-	312,829	-	312,829
Inmate Assets Retained	-	-	-	649,318	-	649,318
Miscellaneous	-	-	-	11,750	-	11,750
Taxes, Fees, etc. Disbursed To Taxing Bodies and Others (Schedule 9)	-	-	-	-	18,756,868	18,756,868
Total Deductions	<u>874,508</u>	<u>1,475,275</u>	<u>128,865</u>	<u>474,146</u>	<u>18,756,868</u>	<u>19,739,562</u>
BALANCE AT END OF YEAR	<u>\$24,101</u>	<u>\$210,079</u>	<u>\$86,307</u>	<u>\$228,342</u>	<u>\$135,647</u>	<u>\$1,041,286</u>

The accompanying notes are an integral part of these statements.

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Schedule 4

FEDERARY FUND TYPE - AGENCY - CIVIL FUND
Schedule of Civil Suits, Sales and Seizure
Collections and Settlements
For the Year Ended June 30, 1997

CIVIL SUITS, SALES AND SEIZURE COLLECTIONS

Civil Suits, Sales and Seizure	\$71,040
Civil Fees	47,091
	\$118,131
Total Collections	\$118,131

CIVIL SUITS, SALES AND SEIZURE SETTLEMENTS

Proceeds and Sales	\$148,879
Conservator	748,819
Sheriff's Cost	216,810
Tax Collector	18,256
Sheriff's General Fund	47,158
Clerk of Court	48,100
Keeper Fees	48,162
Appraisals	14,618
Out of Parish	10,000
Attorney Fees	5,496
Refunds	2,000
Advertising	1,507
Miscellaneous	41
	\$734,588
Total Settlements	\$734,588

TANGIPAHUA PARISH SHERIFF
Amite, Louisiana

Schedule T

FIDUCIARY FUND TYPE - AGENCY - CRIMINAL BOND FUNDS
Schedule of Cash Appraisement Bond
Collections and Settlements
For the Year Ended June 30, 1997

CASH APPEARANCE BOND COLLECTIONS

Cash Appraisement Bonds	\$1,148,841
Interest Earned on New Account	15,720
Total Collections	\$1,164,561

CASH APPEARANCE BOND SETTLEMENTS

Parish Council	\$ 78,900
Restitutions	141,812
Judge's Secretary Reimbursement	89,800
District Attorney Fees	70,000
Public Defenders	141,710
Sheriff's Fees	17,271
Law Enforcement Officers Fund	74,055
District Attorney Court Cost	62,000
Judicial District Fund	62,107
Sheriff's Cost	58,508
Clerk of Court Cost	62,000
Transfers	872
File in Parish Juvenile Court	10,150
Crim. Victim Reparation Fund	1,000
Sheriff's DWI Fund	14,544
Cash Bond Interest	13,547
Contempt of Court	13,072
Peace Officer Training	12,468
State Police Breath Test	14,176
Interest Distributed	18,000
Elery's DWI Instrument Use	4,000
Wishik's DWI Breath Test	50
Wishik's DWI Instrument Use	10
David Fox	15
District Attorney DWI Fee	100
State Police DWI Instrument Use	150
Kellands	2,500
Traffic Court Case Management	11,000
Special Juvenile Cost	60
Other Agencies	24,000
Contracted DWI Fee	100
ST. Helena Bank's Test	10
SLP Campus Police DWI	10
Ticket Traffic Fine	4,570
Ticket DWI Fine	100
Hood & Spinal Cord Fund	28,000
Miscellaneous	2,100
Sheriff's 1% POST	104
Total Settlements	\$1,038,271

The accompanying notes are an integral part of these statements.

TANGIPAHOTA PARISH SHERIFF
Amite, Louisiana

Page 1 of 10

FINANCIAL FUND TYPE - AGENCY - ADVANCE DEPOSITS FUND
Schedule of Advertising, Cost, Collections and Settlements
For the Year Ended June 30, 1997

ADVERTISING COST COLLECTIONS

Advance Deposits	511,683
Civil Fees	1,239
Total Collections	512,922

ADVERTISING COST SETTLEMENTS

Civil	348,561
Refunds	26,418
Advertising	6,578
Wooden	3,195
Other	1,834
Miscellaneous	21,849
Civil Fees	1,523
Public Safety	969
Total Settlements	410,127

TANGIPAHOLA PARISH SHERIFFS
Amite, Louisiana

FIDUCIARY FUND TYPE - AGENCY - TAX COLLECTOR FUND
Schedule of Tax Collections and Settlements
For the Year Ended June 30, 1997

Schedule 9

TAX COLLECTIONS

Ad Valorem Taxes	\$13,891,600
Prorated Year Taxes	714,985
Hold - Month Tax Collections	11,18985
Interest on Delinquent Taxes	60,283
Tax Penalties, Costs, etc.	1,715,576
Refunds and Refundations	(108,388)
Parish Licenses	588,423
State Revenue Sharing	1,094,880
Interest Earned on New Accounts	95,608
Clerk of Court	4,418
Advanced Sportsman Account	243,188
Louisiana Tax Commission	4,400
Auto Dealer's Excise	95,875
	<u>16,761,170</u>
Total Collections	<u>\$16,761,170</u>

TAX SETTLEMENTS

Louisiana Wildlife and Fisheries Commission	\$203,000
Louisiana Forestry Commission	88,963
Tangipahola Parish Council	23,781,548
Tangipahola Parish School Board	1,613,678
Tangipahola Parish Sheriff	1,763,100
Tangipahola Parish Auditor	188,668
Tangipahola Parish Tourist Commission	152,576
Tangipahola Parish Port Commission	1,714,588
Tangipahola Parish Clerk of Court	4,418
Tangipahola Parish Drainage District	748,988
Tangipahola Parish Recreation District	68,117
Tangipahola Parish Fire Protection District	1,761,388
Florida Parishes Service District	268,918
Refunds and Refundations	(182,388)
Parish Funds	488,900
Library	1678,180
Health Unit	612,574
Humanoid Development District	81,997
Auto Dealer's Excise	508
Louisiana Tax Commission	4,400
	<u>26,766,988</u>
Total Settlements	<u>\$26,766,988</u>

GENERAL FIXED ASSETS ACCOUNT GROUP

To account for fixed assets not used in proprietary fund operations or accounted for in Trust Funds.

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

Schedule 18

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1997

GENERAL FIXED ASSETS	
Office Furniture & Equipment	\$104,777
Data Processing Equipment	106,638
Law Enforcement Equipment	266,988
Vehicles	<u>1,716,258</u>
Total General Fixed Assets	<u>\$2,194,661</u>
INVESTMENT IN GENERAL FIXED ASSETS FROM:	
General Fund	\$7,400,000
State Grants	70,353
Federal Grants	<u>47,328</u>
Total Investments in General Fixed Assets	<u>\$7,517,681</u>

The accompanying notes are an integral part of these statements.

TANGIPAROA PARISH SHERIFF
 Amite, Louisiana

Schedule 11

Schedule of General Fixed Assets
 (By Function and Activity)
 June 30, 1997

	<u>Office Furniture and Equipment</u>	<u>Data Processing Equipment</u>	<u>Law Enforcement Equipment</u>	<u>Vehicles and Boats</u>	<u>Total</u>
FUNCTION AND ACTIVITY					
Public Safety: Police	<u>\$164,217</u>	<u>\$165,878</u>	<u>\$768,804</u>	<u>\$1,138,494</u>	<u>\$2,516,553</u>
Total Public Safety	<u>\$164,217</u>	<u>\$165,878</u>	<u>\$768,804</u>	<u>\$1,138,494</u>	<u>\$2,516,553</u>
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	<u>\$164,217</u>	<u>\$165,878</u>	<u>\$768,804</u>	<u>\$1,138,494</u>	<u>\$2,516,553</u>

The accompanying notes are an integral part of these statements.

TANGIPAHULA PARISH SHERIFF
Amite, Louisiana

Schedule 22

Schedule of Changes in General Fixed Assets
(By Function and Activity)
For the Year Ended June 30, 1997

FUNCTION AND ACTIVITY	General Fixed Assets June 30, 1996	Additions	Deletions	General Fixed Assets June 30, 1997
Public Safety:				
Police	<u>\$1,992,541</u>	<u>\$192,232</u>	<u>\$178,268</u>	<u>\$2,006,505</u>
Total Public Safety	<u>\$1,992,541</u>	<u>\$192,232</u>	<u>\$178,268</u>	<u>\$2,006,505</u>
TOTAL GENERAL FIXED ASSETS ALLOCATED TO FUNCTIONS AND ACTIVITIES	<u>\$2,382,521</u>	<u>\$192,232</u>	<u>\$178,268</u>	<u>\$2,406,485</u>

The accompanying notes are an integral part of these statements.

GENERAL LONG-TERM DEBT ACCOUNT GROUP

To account for unamortized principal amounts on general long-term debt and capital losses reported to be financed from general fund revenues. Payments of maturing obligations, including interest, are accounted for in the general fund.

TANGIPAHOLA PARISH SHERRIFF
Amite, Louisiana

Schedule 12

STATEMENT OF GENERAL LONG-TERM DEBT
June 30, 1997

AMOUNT TO BE PROVIDED FOR THE
RETIREMENT OF GENERAL LONG-TERM DEBT:

Amount to be Provided in Future Years From:

General Fund - General Revenue

\$275,000

General Fund - 55.16 millicents

275,000

General Fund - 7.80 millicents

1,400,000

Total Amount to be Provided For

\$1,675,000

GENERAL LONG-TERM DEBT PAYABLE:

Leases Payable

\$175,000

1994 Certificate of Indebtedness

275,000

1994 Refunding Bond

1,400,000

Total General Long-term Debt Payable

\$1,650,000

SCHEDULE OF REVENUES AND EXPENDITURES OF FEDERAL AWARDS

1978-79

TANGIPAHOLA PARISH SHERIFF
Amite, Louisiana

**Schedule of Revenues and Expenditures of Federal Awards
For the Year Ended June 30, 1997**

<u>Federal Grant/Program Title</u>	<u>Federal CFDA Number</u>	<u>Award Period</u>
U.S. Department of Agriculture		
Passed through Louisiana Department of Agriculture and Forestry	16.500	05/01/96-06/30/97
Total U.S. Department of Agriculture		
U.S. Department of Justice		
Passed through Louisiana Commission on Law Enforcement and Administration of Criminal Justice		
Subgrant 902048380000	16.540	10/01/96-09/30/97
Subgrant 902048380001	16.540	10/01/96-09/30/96
Subgrant 902048380004	16.540	10/01/96-09/30/97
Subgrant 902048380014	16.540	10/01/96-09/30/96
Subgrant 9020509400001	16.575	10/01/96-09/30/97
Subgrant 9020509400000	16.575	10/01/96-09/30/96
Subgrant 9020509000000	16.570	10/01/96-09/30/96
Subgrant 9020509000001	16.570	08/30/96-07/31/97
Subgrant 9020509000005	16.570	08/15/96-09/14/96
Subgrant 8706-3-089	16.570	03/01/95-02/28/96
Subgrant 8707-3-001	16.570	03/01/96-02/28/96
Subgrant 96-116-805-0043	16.580	08/30/96-03/31/97
Subgrant 96-100-0113	16.581	08/30/96-09/30/96
Total U.S. Department of Justice		
U.S. Department of Justice		
COFS Abroad Program (Note 1)	16.700	04/01/95-03/31/97
Total U.S. Department of Justice		
U.S. Department of Transportation		
Passed through Louisiana Highway Safety Commission		
Subgrant 9791	20.600	03/01/95-03/31/97
Total U.S. Department of Transportation		
Total Federal Awards		

Note 1: Federal Assistance for the COFS Abroad Program, is received directly from the U.S. Department of Justice. A total of \$86,496 was accrued for salaries expenditures incurred for the fiscal year ending June 30, 1996. The amount due from the U.S. Department of Justice was accrued at fiscal year-ended June 30, 1996.

Schedule 14

Cash/ Accrued Revenue at July 1, 1996	Grant Revenue Received	Local Match	Disbursements/ Dependents	Cash/ Accrued Revenue at June 30, 1997
<u>87,988</u>	<u>516,815</u>	<u>0</u>	<u>516,988</u>	<u>81,175</u>
<u>7,188</u>	<u>16,815</u>	<u>-</u>	<u>28,988</u>	<u>3,325</u>
-	5,368	-	3,368	-
-	14,480	-	14,408	-
-	3,672	-	3,612	-
-	4,689	-	4,689	-
-	14,387	-	14,382	-
-	14,999	-	14,999	-
-	5,294	-	5,194	-
-	68,804	-	68,804	-
-	51,890	-	51,943	-
-	291	-	291	-
-	21,299	-	22,299	-
-	4,808	-	4,808	-
-	57,724	-	-	<u>57,724</u>
-	<u>368,454</u>	<u>-</u>	<u>318,738</u>	<u>57,724</u>
<u>(88,496)</u>	<u>117,751</u>	<u>78,446</u>	<u>181,702</u>	<u>-</u>
<u>(88,496)</u>	<u>117,751</u>	<u>78,446</u>	<u>181,702</u>	<u>-</u>
-	<u>25,986</u>	<u>-</u>	<u>25,986</u>	<u>-</u>
-	<u>28,406</u>	<u>-</u>	<u>28,986</u>	<u>-</u>
<u>(878,188)</u>	<u>8428,827</u>	<u>370,448</u>	<u>8358,238</u>	<u>808,849</u>

The accompanying notes are an integral part of these statements.

SCHEDULE OF AUDIT FINDINGS

TANGIPAHULA PARISH SHERIFF
Amite, Louisiana

Schedule 15

Corrective Action Plan for Current Year Audit Findings
For the Year Ended June 30, 1997

Reference Number: 97-1

Description of Finding:

Louisiana Revised Statute (LSA-R.S. 41:118) does not allow governmental entities to advance wages to employees.

- 1) During the year, the Tangipahula Parish Sheriff's Office advanced wages to 5 separate employees.

The audit recommendation is for the Tangipahula Parish Sheriff's Office to no longer advance wages to employees under any circumstances.

Corrective Action Planned:

Management of the Tangipahula Parish Sheriff's Office has notified all employees and their supervisors that there will no longer be any advances of wages under any circumstances.

Name of Contact Person:

Steve Daigle, Chief Financial Officer
Tangipahula Parish Sheriff's Office
(504) 745-8147

Anticipated Completion Date:

This policy was put into effect August 1, 1997.

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

The Honorable Sheriff, J. Edward Lagrinese
Parish of Tangipahoa
Amite, Louisiana

We have audited the financial statements of Tangipahoa Parish Sheriff, a component unit of the Tangipahoa Parish Council, as of and for the year ended June 30, 1997, and have issued our report thereon dated October 15, 1997. We conducted our 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 Tangipahoa Parish Sheriff's financial statements are free of material misstatement, we 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 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 instances of noncompliance that are required to be reported under Government Auditing Standards, which are described in the accompanying schedule of findings and questioned costs as item 90-1.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Tangipahoa 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. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. 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. We noted one matter involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the Tangipahoa Parish Sheriff's Office in a separate letter dated October 15, 1997.

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Honorable Scott E. J. Edward, Louisiana
Page 2

This report is intended for the information of management, the Legislative Auditor, and the Federal Cognizant Agent. However, this report is a matter of public record and its distribution is not limited.

Bruce Harrell & Co.
Bruce Harrell and Company, CPAs
A Professional Accounting Corporation

Kennerwood, Louisiana
October 15, 1997

BRUCE HARRILL & CO.
CERTIFIED PUBLIC ACCOUNTANTS

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MEMBERS

Our reports are prepared in accordance with the standards of CPAs. This report is a PUBLIC document. A copy of the report has been referred to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the District Office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date:

October 10, 1997

Honorable J. Edward Lagrison

Tangipahoa Parish Sheriff and District Office Tax Collector
Amite, Louisiana 70412

We have audited the financial statements of both the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector for the year ended June 30, 1997 and have issued our reports thereon dated October 30, 1997. In planning and performing our audits, we considered the internal control structure of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector 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 structure. However, we noted certain weaknesses in the internal control structure and certain matters of compliance to applicable laws and regulations that, if corrected, could improve the ability of management of the Tangipahoa Parish Sheriff's Office and the Tangipahoa Parish Tax Collector to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements. The format below lists "Prior-Year Audit Recommendations" followed by "Management Response to Prior-Year Audit Recommendations," "Current-Year Findings and Recommendations," and "Management's Response to Current-Year Recommendations."

1. CASH COLLECTIONS / ACCOUNTING - TAX COLLECTOR

A. Bank Reconciliations/Controls for Disbursement of Funds

Prior-Year Audit Recommendations:

We noted in the prior fiscal year that bank reconciliations of the "Tax Collector" accounts were completed on a timely basis. However, we recommended that the reconciliation format be expanded to show categories of receipts and disbursements. Categories of receipts would be items such as "Taxes & Interest", "Notes", "Costs", etc. Since the tax collector is now disbursing funds by check/credit, this would aid in identifying on a timely basis any misdisbursed funds at month-end. This is also needed as a control on financial reporting by computer. If receipts are matched to disbursements by bank reconciliation, the likelihood of funds not being received or disbursed is decreased. In addition, the reconciliation procedure can be stream-lined by using a programmed spreadsheet for reconciliations.

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Honorable J. Edward Loyntace
Tangipahoa Parish Sheriff and BarOffice Tax Collector
Page 2

Management's Response to Prior-Year Recommendations: Management had indicated that detail would be increased on bank reconciliations to show the category of funds. In order to identify and correctly disburse receipts of the "Taxos Other" account (Prior Year Taxes, Operational Licenses, Revenue Sharing Funds), the manual ledger is now input into a separate general ledger program. The general ledger format includes a lead schedule matching revenues and disbursements of taxing districts to properly identify and insure that funds are disbursed correctly.

Current-Year Findings and Recommendations:

We noted that the client completes bank reconciliations on a timely basis, but it still does not list categories of receipts and disbursements on bank reconciliations. Completing a separate general ledger for the "Taxos Other" program, as noted above, provides the necessary check to insure that funds are disbursed to the correct district or taxing agency. The approach currently applied in the other major account, the "Current Taxes" account, is to disburse all funds as listed on computer printouts of collections received. This method generally results in timely and efficient disbursement of funds. However, considerable time was required at fiscal year-end to insure that all funds received were disbursed. We recommend that summary totals for the "Current Taxes" account also be input into a separate general ledger program and categories of receipts be reconciled on a monthly basis. The general ledger cash control account could then be reconciled to existing bank reconciliations on a custom basis, and management can more clearly monitor the accuracy of funds disbursed.

Management's Response to Current Year Recommendations: We will begin inputting receipts and disbursement totals into a separate general ledger program for the "Current Taxes" account.

B. Software Programming for "Taxos Other" Account

Prior-Year Audit Recommendations & Response by Management:

For the past three years, we have recommended implementation of the proposed programming changes necessary to record all collections of the "Taxos Other" account. Although implementation was planned by management, the changes were not implemented.

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Honorable J. Tolson Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 3

Current-Year Findings and Recommendations:

We recommend that the Tangipahoa Parish Tax Collector take immediate steps to implement programming changes for speeding collection of receipts in the "Taxen Other" account. As with the "Current Taxes" account, now on-computer, this will permit timely matching of receipts and disbursements to taxing agencies and districts, and timely identification of errors and determining the disposition of any unsorted funds.

Management's Response to Prior-Year Recommendations: We have given the programmer a final deadline on implementing the required programming changes. If the required programming is not completed, we will take whatever action is necessary.

C. Disbursement of "Non-Interest"

Current-Year Findings and Recommendations:

For the fiscal year ending June 30, 1987, we noted that accumulated interest on various tax collector's accounts was disbursed correctly, but checks were not issued until June 30, 1987. In order to insure that funds are disbursed in a timely manner, we recommend that accumulated interest in bank accounts be disbursed on a monthly basis.

Management's Response to Current Year Recommendations: We will implement this change in the following fiscal year, since programming changes will be required. However, we will issue accumulated interest checks for the current fiscal year on March 31, 1988, when the major part of current tax collections have been disbursed, and also immediately following the close-out of the "Current Taxes" account.

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Professional Accounting Corporation

Honorable J. Robert Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 4

III. CASH COLLECTIONS / ACCOUNTING - TANGIPAHOA PARISH SHERIFF'S OFFICE

A. Prisoner Asset Account

Prior-Year Audit Recommendations:

During the review of internal controls for prisoner assets and inmate council accounts, we noted that monthly bank reconciliations and corresponding ledgers were not maintained on a timely basis. In addition, a monthly reconciliation procedure had not been implemented for the prisoner asset accounting program. The reconciliation for the prisoner asset accounting program should begin with a beginning balance of all prisoner accounts, subtract all receipts and disbursements for prisoner accounts for the month, and list in the month-end prisoner transaction listing. In addition, it will be necessary to save all "commissary checks" as source documentation for disbursements for prisoners. It was recommended that bank reconciliations be completed on a timely basis, monthly accounting ledgers be maintained, and the prisoner asset program be reconciled on a monthly basis.

Management's Response to Prior-Year Recommendations: For the fiscal year ending June 30, 1991, management of the Tangipahoa Parish Sheriff's Office completed bank reconciliations on a timely basis, commissary checks were saved, and the prisoner asset program was reconciled on a periodic basis.

Current-Year Findings and Recommendations:

We noted that the general operation and control over the Prisoner Asset program has been improved. However, we continue to recommend that the prisoner account program be reconciled on a monthly basis. In addition, we recommend the following:

- 1) Balance and list receipts recorded in the Prisoner Asset Program to receipts recorded in the monthly bank reconciliation.
- 2) Modify the monthly bank reconciliation form to include the categories of receipts and disbursements included in the prisoner asset program. This will facilitate reconciling categories of receipts and disbursements recorded in the prisoner asset program, to the monthly bank reconciliation. As reference, the format for the prisoner asset program, records activity in the following categories:

Beginning Account Balance Report	00000
Credits on Prisoner Accounts:	
Total Federal Deposits	00000
Total Other Cash Received	00000
Total Other Credits	00000
Voith	00000
Refunds	00000

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Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 5

Debits on Prisoner Accounts:	
Purchases	XXXXX
Medical	XXXXX
Other Checks Issued	XXXXX
Ending Account Balance Report:	XXXXX

As many as possible of the above categories should be reconciled to the monthly bank reconciliation.

Management's Response to Current Year Recommendations:

Management's Response to Current-Year Recommendations: Management of the Tangipahoa Sheriff's Office will reconcile the prisoner's asset program on a monthly basis, reconciling classes of transactions back to the monthly bank reconciliation.

B. Fixed Asset Management Program

Prior-Year Audit Recommendations

In prior fiscal years, we had recommended the following:

1. Establish a centralized location for receipt of fixed asset purchases so that assets can be properly tagged and issued to correct employees.
2. Establish a written policy and notify supervisory personnel of their responsibility to maintain contact lists of their assets, and to report any change in asset disposition.
3. Maintain a file of copies of all invoices for asset additions for the month and a separate file for any disposal or deletions.
4. Reconcile, on a monthly basis, capital expenditure accounts in the general ledger system to additions and deletions in the fixed asset management system.

Management's Response to Prior-Year Recommendations: Management had indicated that they would comply to each of the above recommendations.

Current-Year Findings and Recommendations

Fixed asset purchases are not being reconciled on a timely basis to general ledger expenditure control accounts. During the financial audit, the fixed asset management supervisor reported program problems and stated that part of the fixed asset input had been lost. In addition, it did not appear that a policy had been implemented requiring department supervisors to immediately notify the fixed asset management supervisor of any changes

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Honorable J. Edward Layrigan
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector
Page 6

in most disposition. Our recommendations are the same as for the prior year. However, we also recommend a monthly report be submitted to the Tangipahoa Parish Sheriff, ensuring compliance to each of the above recommendations.

Management's Response to Current-Year Recommendations: We will review the overall operation of the fixed asset management system, and comply to each of the above recommendations. We will also require monthly reports from the fixed asset management supervisor, as recommended.

C. Payroll

Prior-Year Audit Recommendations:

We noted for the fiscal year ending June 30, 1996, that a printout was not available for accumulated vacation time. Alternate audit procedures were required to calculate the accrual for vacation leave. The same condition has existed since the above date. We recommended that the record of accumulated leave be updated, printed on a monthly basis, and a hard copy be kept on file.

Management's Response to Prior-Year Recommendations: Management was able to calculate accumulated leave time, but this information is generally not available at month-end.

Current-Year Findings and Recommendations:

Recommendations remain the same for the prior year. If current software will not produce the required lists, software should be replaced or updated. Although the list was developed for the fiscal year-end, this information should be available in a format that insures that employee records are updated on a timely basis.

Management's Response to Current-Year Recommendations: We will immediately make the changes necessary to maintain current records on employee leave.

D. Printer Billings

Prior-Year Audit Recommendations:

For prior fiscal years, considerable audit time was required to organize and properly record printer billings to other governmental agencies. Problems were noted in calculating the correct amount due, the timeliness of billings, and follow-up on unpaid bills. We recommended that management immediately review this problem, and implement procedures to insure that the accurate billings are sent out as required, and that old billings are monitored on a monthly basis.

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Honorable J. Edward Layman
Tangipahoa Parish Sheriff and Ex-Officio Tax Collector

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Management's Response to Prior Year Recommendations: Management noted that this was a problem that the Tangipahoa Parish Sheriff's Office was to address. Plans were to merge responsibility for prisoner billings and monitor billings on a monthly basis.

Current-Year Findings and Recommendations: There was significant improvement in recording prisoner billings and follow-up on unpaid billings. However, because of the significance of this category, we recommend that management continue to closely monitor prisoner billings.

Management's Response to Current-Year Recommendations: We will comply with the above recommendation.

It has been our pleasure to perform this financial audit for you. We will be glad to meet with you in trying to provide assistance in implementing the above recommendations.

Respectfully submitted,



Bruce Harrell & Company, CPAs
A Professional Accounting Corporation