

- k. determine if payments were properly coded to the correct fund and general ledger account, and

All payments were properly coded to the correct fund and general ledger account.

- e. determine whether payments received approval from proper authorities.

Inspection of documentation supporting each of the six selected disbursements indicated approval from the East Feliciana Parish Sheriff.

8. Examine bank deposits for the period under examination and determine whether any such deposits appear to be proceeds of bank loans, bonds or like indebtedness.

We inspected copies of all bank deposit slips for the period under examination and noted no deposits which appeared to be proceeds of bank loans, bonds, or like indebtedness. However, the East Feliciana Parish Sheriff entered into a capital lease and adjustments were made for proper accounting of the transaction.

10. Examine payroll records for the year to determine whether any payments have been made to employees which may constitute bonuses, advances, or gifts.

We inspected payroll records for the year and noted no instances which would indicate payments to employees which would constitute bonuses, advances, or gifts.

We were not engaged to, and did not, perform an examination, the objective of which would be the expression of an opinion on management's assertions. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the use of management of the East Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.

Keller, Champagne, Stone & Rainey, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Madisonville, Louisiana
October 8, 2007

3. obtain from management a listing of all employees paid during the period under examination.

Management provided us with the required list.

4. Determine whether any of those employees included in the listing obtained from management in agreed-upon procedure (1) were also included on the listing obtained from management in agreed-upon procedure (2) as immediate family members.

None of the employees included on the list of employees provided by management in agreed-upon procedure (1) appeared on the list provided by management in agreed-upon procedure (2).

Budgeting

5. Obtain a copy of the legally adopted budget and all amendments.

Management provided us with a copy of the original budget and the amended budget.

6. Trace the budget, adoption and amendments to the published advertisement in the official journal.

We traced the adoption of the original budget to the published advertisement in the official journal which indicated that the budget had been adopted by The East Feliciana Parish Sheriff.

7. Compare the revenues and expenditures of the final budget to actual revenues and expenditures to determine if actual revenues or expenditures exceed budgeted amounts by more than 5%.

We compared the revenues and expenditures of the General Fund final budget to actual revenues and expenditures. Actual General Fund revenues and expenditures for the year exceeded budgeted amounts by more than 5%.

Accounting and Reporting

8. Randomly select 6 disbursements made during the period under examination and:

- a. trace payments to supporting documentation as to proper amount and payee;

We examined supporting documentation for each of the six selected disbursements and found that payment was for the proper amount and made to the correct payee.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

1. Baton Rouge, LA
2. New Orleans, LA
3. Lake Charles, LA
4. Shreveport, LA
5. Monroe, LA

6. Metairie, LA
7. Slidell, LA
8. Thibodaux, LA
9. Lake Arthur, LA
10. Lake Charles, LA
11. Lake St. Charles, LA
12. Lake Vidre, LA
13. Lake Vermette, LA
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33. Lake Vermette, LA
34. Lake Vermette, LA

INDEPENDENT ACCOUNTANT'S REPORT ON APPLICABLE SOURCE-BOOK PROCEDURES

The Honorable T. K. "Randy" Reigons
East Feliciana Parish Sheriff
Clinton, Louisiana

We have performed the procedures included in the Louisiana Government Audit Guide and enumerated below, which were agreed to by the management of East Feliciana Parish Sheriff and the Legislative Auditor, State of Louisiana, solely to assist its users in evaluating management's assertions about East Feliciana Parish Sheriff's compliance with certain laws and regulations during the year ended June 30, 2007 included in the accompanying Louisiana Statewide Financial Statements. These agreed-upon procedures engagement was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Public Bid Law

1. Review all expenditures made during the year for material and supplies exceeding \$5,000, or public works exceeding \$25,000, and determine whether such purchases were made in accordance with LA-RS 48:2331-2334 (the public bid law).

The East Feliciana Parish Sheriff complied with LA-RS 48:2331-2334 (the public bid law).

Code of Ethics for Public Officials and Public Employees

2. Obtain from management a list of the immediate family members of management as defined by LA-RS 42:2100-2104 (the code of ethics), and a list of outside business interests of all board members and employees, as well as their immediate families.

Management provided us with the required list including the noted information.

15
KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC
CERTIFIED PUBLIC ACCOUNTANTS

DEPLEMENTARY INFORMATION

GOVT TELECOMM FUND BUDGET
Division, Legislature

Statement of Revenues, Expenditures, and Changes in Fund Balances -
 Nonmajor Fund Type - General Fund -
 Budget 1984-85 Actual and Percent
 Year Ended June 30, 1985

	<u>Budget</u>	<u>Actual</u>	<u>Percent</u> <u>Change</u>
Revenues			
Intergovernmental	\$ 215,000	\$ 255,100	119,100
Intergovernmental systems -			
Federal grants	95,000	12,000	(93,000)
Federal revenue sharing (cont)	15,000	15,000	-
Federal reimbursement of cost	105,000	128,100	23,100
Local government	-	80,000	80,000
State grants	100,000	70,000	(30,000)
Fees, charges, and exorbitants for services -			
Civil and criminal fees	85,000	100,000	15,000
Court of appeals	3,000	3,000	-
Feeding and housing prisoners	100,000	90,000	(10,000)
Other	75,000	70,000	(5,000)
Rental fee	65,000	65,000	-
Interest income	15,000	15,000	-
Miscellaneous	5,000	5,000	-
Total revenues	<u>2,220,000</u>	<u>2,295,100</u>	<u>75,100</u>
Expenditures			
Current -			
Public safety	800,000	790,000	(10,000)
Personal services and related benefits	300,000	295,000	(5,000)
Operational services	500,000	495,000	(5,000)
Travel and other charges	70,000	70,000	-
State services	85,000	85,000	-
Capital outlay	1,335,000	1,325,000	(10,000)
Total expenditures	<u>2,205,000</u>	<u>2,215,000</u>	<u>10,000</u>
Deficiency of revenues over expenditures	115,000	115,000	100,000
Major financing sources			
Receipts from issuance of debt	-	11,000	11,000
Deficiency of revenues and other sources over expenditures	115,000	115,000	100,000
Fund balances, beginning	<u>200,000</u>	<u>200,000</u>	-
Fund balances, ending	<u>\$ 85,000</u>	<u>\$ 285,000</u>	<u>\$ 200,000</u>

See attached to page 5.

STATE OF IOWA
Division - Public Safety

FINANCIAL STATEMENT - 101 Fund Types and Account Groups
June 30, 1997

	Governmental Fund Type (General Fund)	Proprietary Fund Type Agency Fund	Account Groups		Totals Budget Code 010
			General Fund Accounts	General Fund Long Term Fund	
ASSETS AND OTHER DEBITS					
Cash	\$ 21,100	\$ 19,900	\$ -	\$ -	\$ 41,000
Necessary clearing deposits	180,000	179,500	-	-	359,500
Investments:					
- Accounts	30,000	-	-	-	30,000
- Due from other governmental units	162,270	-	-	-	162,270
- Due from other funds	900	-	-	-	900
Inventory	3,270	-	-	-	3,270
Office furniture and equipment, vehicles	-	-	290,000	-	290,000
Accounts receivable for purchases of general long term obligations	-	-	500,000	-	500,000
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total assets and other debits	\$295,270	\$389,400	\$790,000	\$97,500	\$1,572,170
	*****	*****	*****	*****	*****
LIABILITIES AND FUND EQUITY					
Liabilities					
Accounts payable	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000
Other current liabilities	7,000	-	-	-	7,000
Due to other funds	-	900	-	-	900
Due to taxing bodies and others	-	100,000	-	-	100,000
Due to transfer and offset long term debt	-	7,000	-	-	7,000
- Capital leases payable	-	-	-	37,500	37,500
Total liabilities	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$17,000	\$107,000	\$-	\$37,500	\$161,500
Fund equity					
Invested in general fixed assets	-	-	790,000	-	790,000
Reserve for inventory	3,270	-	-	-	3,270
Reserve for debt service	37,500	-	-	-	37,500
Fund balance - unreserved, works planned	250,000	-	-	-	250,000
Total fund equity	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	\$287,770	\$-	\$790,000	\$-	\$1,077,770
Total liabilities and fund equity	\$295,270	\$389,400	\$790,000	\$97,500	\$1,572,170
	*****	*****	*****	*****	*****

See accompanying report.

KOLDER, CHAMPAGNE, SLAVEN & RAINEY, LLC

CERTIFIED PUBLIC ACCOUNTANTS

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ACCOUNTANT'S REPORT

The Honorable T. B. "Buddy" Maguire
BANK POLICEMAN PENSION BOARD
Clinton, Louisiana

We have compiled the accompanying general purpose financial statements of the Bank Policeman Pension Board as of June 30, 1997 and for the year then ended and the accompanying supplementary information contained on pages 4-6 in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements and supplementary information that is the representation of management. Except for the Bank Policeman Fund that was audited by us and we expressed an unqualified opinion in our report dated October 8, 1996 and is included in the Fiduciary Fund Type - Agency Funds of the combined balance sheet on page 3, we have not audited or reviewed the accompanying general purpose financial statements and supplementary information and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all of the disclosures ordinarily included in the general purpose financial statements. If the omitted disclosures were included in the general purpose financial statements, they might influence the user's conclusions about the Bank Policeman Pension Board's general purpose financial statements. Accordingly, these general purpose financial statements are not designed for those who are not informed about such omissions.

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

Clayton, Louisiana
October 8, 1997

ISSUED BY THE
AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS
1100 Poydras Street
New Orleans, Louisiana 70112
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Fax: (504) 581-1001
www.aicpa.org

TABLE OF CONTENTS

	Page
ACCOUNTANT'S Report	1
Combined balance sheet - all fund types and account groups	2
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES - governmental fund type - General Fund - Budget (RAMP Detail) and Actual	3
Supplementary Information:	
Independent Accountant's Report on Applying Agreed Upon Procedures	5-7

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EAST FELICIANA PARISH SHERIFF

Citrus, Louisiana

Compiled Financial Statements

Year Ended June 30, 1987

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the market, or reviewed, entry and other agencies and public officials. This report is available for public inspection at the Election House of the Louisiana Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date **NOV 26 1987**

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**Kolder, Champagne,
Slaven & Rainey,
LLC**