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ASSUMPTION PARISH SHERIFF
Nagokoville, Louisiana

**GENERAL-PURPOSE
FINANCIAL STATEMENTS AND AUDITOR'S REPORT**
(with Supplemental Information)

June 30, 1998

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.

Release Date JAN 2 9 1999

STAN J. MARGHESPACE
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

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STAN J. MAGUESPACK

Certified Public Accountant
A Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Honorable Thomas P. Mahle
Assumption Parish Sheriff
Napoleonville, Louisiana

I have audited the accompanying general-purpose financial statements of Assumption Parish Sheriff's, component unit of Assumption Parish Police Jury, as of and for the year ended June 30, 1998, as listed in the table of contents. Those general-purpose financial statements are the responsibility of Assumption Parish Sheriff's management. My responsibility is to express an opinion on these general-purpose financial statements based on my audit.

Except as discussed in the following paragraph, I conducted my audit in accordance with generally accepted auditing standards, the standards applicable to financial audits contained in Government Audit Standards, issued by the Comptroller General of the United States, and Louisiana Governmental Audit Guide, issued by the Louisiana Legislative Auditor and the Louisiana Society of Certified Public Accountants. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general-purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

Governmental Accounting Standards Board Technical Bulletin 98-1, *Disclosures about Year 2000 Issues*, requires disclosure of certain matters regarding the year 2000 issue. The Assumption Parish Sheriff's has included such disclosure in Note D. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Accordingly, insufficient audit evidence exists to support the Assumption Parish Sheriff's disclosures with respect to the year 2000 issue made in Note D. Further, I do not provide assurance that the Assumption Parish Sheriff's is or will be in a position to take the remedial actions necessary to address the year 2000 issue. I do not provide assurance that the Assumption Parish Sheriff's year 2000 remediation efforts will be successful in whole or in part, or the parties with which the Assumption Parish Sheriff does business will be year 2000 ready.

In my opinion, except for the effects of such adjustments, if any, as might have been determined to be necessary had I been able to examine evidence regarding year 2000 disclosures, the general-purpose financial statements referred above present fairly, in all material respects, the financial position of Assumption Parish Sheriff's, as of June 30, 1998, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued a report dated December 14, 1998, on my consideration of Assumption Parish Sheriff's internal control over financial reporting and a report dated December 14, 1998 on its compliance with laws and regulations.

My audit was made for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The supplemental information schedules listed in the table of contents are presented for the purpose of additional analysis and are not a required part of the general-purpose financial statements of Assumption Parish Sheriff. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in my opinion, is fairly stated in all material respects in relation to the general-purpose financial statements taken as a whole.



Steve P. Whynnyan

December 14, 1998

ASSOCIATED PARTNER INTEREST
 Springville, Louisiana
ALL THING FUNDS AND ACCOUNT GROUPS
 Combined Balance Sheet, June 30, 1988

ASSETS AND OTHER DEBITS					TOTAL
Assets:					
Cash and cash equivalents	\$ 156,874	\$ 86,379	\$ -	\$ -	\$ 243,253
Investments	914,387	-	-	-	914,387
Accounts receivable	80,768	-	-	-	80,768
Autos, trailers and equipment	-	-	1,081,022	-	1,081,022
Other Debits:					
Amount to be provided for payment of compensated absence	-	-	-	66,417	66,417
TOTAL ASSETS AND OTHER DEBITS	\$ 1,152,029	\$ 86,379	\$ 1,081,022	\$ 66,417	\$ 2,385,847
LIABILITIES, EQUITY, AND OTHER CREDITS					
Liabilities:					
Accounts payable	\$ 11,008	\$ -	\$ -	\$ -	\$ 11,008
Due to making books and other estimated liability for compensated absence	11,600	86,379	-	-	98,011
Estimated liability remaining for services rendered	-	-	-	66,417	66,417
Total Liabilities	22,608	86,379	-	66,417	175,404
Equity and Other Credits:					
Increase in general fund assets (net balance - movement - management)	1,081,448	-	1,081,022	-	2,162,470
Total Equity and Other Credits	1,081,448	-	1,081,022	-	2,162,470
TOTAL LIABILITIES, EQUITY AND OTHER CREDITS	\$ 1,104,056	\$ 86,379	\$ 1,081,022	\$ 66,417	\$ 2,347,874
ACCOUNT GROUPS					
GENERAL FUND					
ASSETS					
LIABILITIES					
EQUITY					
LONG-TERM OBLIGATIONS					
TOTAL GENERAL FUND					
INVESTMENTS					
OTHER DEBITS					
TOTAL OTHER DEBITS					

The accompanying notes are an integral part of this statement

ADDICTION PARISH SHERIFF
 Natchitoches, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Section D

**Statement of Revenues, Expenditures,
and Changes in Fund Balance
For the Year Ended June 30, 1998**

REVENUES	
Ad valorem taxes	\$1,435,555
Commissions on taxes and licenses	28,808
Intergovernmental revenues:	
State revenue sharing	146,747
Assessment Parish Police Jury & other	41,383
State supplemental pay	999,880
Video poker tax	119,804
Fees, charges and commissions for services:	
Civil and criminal fees	188,420
Court attendance	5,378
Transporting currency and prisoners	5,754
Housing of prisoners	114,652
Interest	36,493
Miscellaneous	73,615
Total revenues	<u>3,633,238</u>
EXPENDITURES	
PUBLIC SAFETY:	
Salaries:	
Sheriff	71,580
Deputies	1,817,838
Office supplies and expense	48,165
Special investigations	3,753
Badges and uniforms	73,448
Law enforcement supplies	7,663
Deputy training	3,007
Telephone	28,178
Fees and subscriptions	4,487
Comprehensive liability and surety	
Bond premium	179,944
Maintenance	1,183
Housing of prisoners	63,826

(Continued)

The accompanying notes are an integral part of this statement.

ASSEMBLY PARISH LIBRARY
 Bogalusa, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement B

**Statement of Revenues, Expenditures,
 and Changes in Fund Balance
 For the Year Ended June 30, 1998**

EXPENDITURES - (Continued)

Purchases:	
Office equipment	1,295
Furniture	29,855
Automobiles	120,253
Other equipment	8,651
Gas, oil, and auto expense	334,767
Travel and conventions	4,433
Employee's medical	5,887
Unemployment tax and medical	34,677
Miscellaneous	41,884
Pension fund contributions	145,297
Group insurance	<u>256,771</u>
Total expenditures	<u>1,078,223</u>

**EXCESS (DEFICIENCY) OF
 REVENUES OVER EXPENDITURES** 234,817

OTHER FINANCING SOURCES

Sale of fixed assets	<u>1,850</u>
Total other financing sources	<u>1,850</u>

**EXCESS OF REVENUES AND OTHER
 SOURCES OVER EXPENDITURES** 236,667

FUND BALANCE AT BEGINNING OF YEAR 861,511

FUND BALANCE AT END OF YEAR \$1,097,488

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF
 Natchitoches, Louisiana
CITY/STATE GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement C

**Statement of Revenues, Expenditures,
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual
 For the Year Ended June 30, 1998**

	BUDGET	ACTUAL	VARIANCE FAVORABLE UNFAVORABLE
REVENUES			
All revenues total	\$1,250,000	\$ 1,416,255	\$ 166,255
Commissions on issues and licenses	34,800	36,000	12,000
Intergovernmental revenues:			
State revenue sharing	141,000	146,747	5,747
Assumption Parish Police Levy & other	6,000	41,382	35,382
State supplemental pay	95,000	109,800	14,800
Vehicle police fees	50,000	129,004	79,004
Fees, charges and commissions for services:			
Civil and criminal fees	50,000	100,483	50,483
Court miscellany	1,200	1,275	75
Transporting currency and prisoners	1,400	5,734	4,334
Housing of prisoners	120,000	114,602	(5,398)
Interest	24,000	24,493	493
Miscellaneous	12,000	71,022	59,022
Total revenues	<u>1,087,400</u>	<u>1,622,270</u>	<u>534,870</u>
EXPENDITURES			
PUBLIC SAFETY:			
Salaries:			
Sheriff	71,500	71,500	-
Deputies	1,177,000	1,177,000	158,502
Office supplies and expense	48,000	49,163	1,163
Special investigations	13,000	1,727	(11,273)
Equip and uniforms	75,000	73,440	1,560
Law enforcement supplies	24,000	7,003	(16,997)
Deputy training	24,000	7,077	(16,923)
Telephone	24,000	20,278	3,722
Fees and subscriptions	5,000	4,497	503
Comprehensive liability and surety			
Bond premium	148,000	139,984	8,016
Maintenance	4,000	1,162	(2,838)
Funding of prisoners	98,000	63,026	34,974

(Continued)

The accompanying notes are an integral part of this statement.

ABBEVILLE PARISH SHERIFF
 Bayouville, Louisiana
GOVERNMENTAL FUND TYPE - GENERAL FUND

Statement C

**Statement of Revenues, Expenditures,
 and Changes in Fund Balance -
 Budget (GAAP Basis) and Actual - (Continued)
 For the Year Ended June 30, 1998**

	BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
EXPENDITURES - CONTINUED			
Purchases:			
Office equipment	12,000	1,199	10,801
Radio	12,000	19,000	(7,000)
Automobiles	148,000	130,199	17,801
Other equipment	36,000	8,691	27,309
Gas, oil, and auto expense	126,000	124,567	1,433
Travel and conferences	8,000	4,433	3,567
Employer' medical	7,000	3,697	3,303
Unemployment tax and medical	19,000	14,677	4,323
Interest expense	6,000	-	6,000
Miscellaneous	27,000	41,681	(14,681)
Pension fund contributions	158,000	141,797	16,203
Group insurance	290,000	296,711	(6,711)
Total expenditures	<u>1,607,100</u>	<u>1,795,211</u>	<u>(188,111)</u>
EXCESS OF REVENUES OVER EXPENDITURES	<u>(147,700)</u>	<u>214,817</u>	<u>362,517</u>
OTHER FINANCING SOURCES:			
Sale of fixed assets	3,880	1,880	2,000
Total other financing sources	<u>3,880</u>	<u>1,880</u>	<u>2,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES	<u>(143,820)</u>	<u>216,697</u>	<u>360,517</u>
FUND BALANCE AT BEGINNING OF YEAR	<u> -</u>	<u>861,521</u>	<u>861,521</u>
FUND BALANCE (DEFICIT) AT END OF YEAR	<u>\$ (143,820)</u>	<u>\$ 1,083,418</u>	<u>\$ 1,227,238</u>

The accompanying notes are an integral part of this statement.

ASSUMPTION PARISH SHERIFF

Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS

June 30, 2006

INTRODUCTION

As provided by Article V, Section 17 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing writs of the court, and serving subpoenas.

As the 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 on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, and anti-drug abuse programs, or others. In addition, when requested, the sheriff provides assistance to other law enforcement agencies with the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing all valuations property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, and fees, costs, and local contributions imposed by the district court.

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Basis of Presentation

The accompanying (unaudited) financial statements of the Assumption 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.

2. Reporting Entity

As the governing authority of the parish, for reporting purposes, the Assumption Parish Police Jury is the financial reporting entity for Assumption Parish. The financial reporting entity consists of (a) the primary government (police jury), (b) organizations for which the primary government is financially accountable, and (c) other organizations for which merger 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. 10 established criteria for determining which component units should be considered part of the Assumption Parish Police Jury for financial reporting purposes. The basic criteria 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:

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

- The ability of the police jury to impose its will on that organization and/or
- The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the police jury.

ASSUMPTION PARISH SHERIFF
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 2018

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Organizations for which the police jury does not appoint a voting majority but are financially dependent on the police jury.

Organizations for which the reporting-only financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

Because the Assumption Parish police jury provides financial benefits to the sheriff such as maintaining the parish courthouse where the sheriff resides, the furnishing of certain furniture and fixtures, and providing of certain cost associated with the housing and feeding of prisoners, the sheriff was determined to be a component unit of the Assumption Parish Police Jury, the financial reporting entity. The accompanying financial statements present information only on the funds maintained by the sheriff and do not present information on the police jury, the general government services provided by that governmental unit, or the other governmental units that comprise the financial reporting entity.

1-Fund Accounting

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

A fund is a separate accounting entity with a self-balancing set of accounts. 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 categories: governmental (General Fund) and fiduciary (agency funds). These funds are described as follows:

GOVERNMENTAL FUNDS

General Fund

The General Fund, as provided by Louisiana Revised Statute (R.S.) 10:1423, 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.

ASSUMPTION PARISH SHERIFF
Baton Rouge, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE 4 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

JUDICIARY FUNDS

Agency Funds

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from these funds are made to various parish agencies, litigants in suits, and others, in the manner prescribed by law. The agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations.

The sheriff has the following Agency Funds:

TAX COLLECTOR FUND

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

SPECIAL FUND

The Special Fund accounts for funds held for disposition in connection with sheriff's sales and other advance costs. Reductions from the fund are made to the General Fund, to litigants, and to others for costs incurred in settlement of suits.

GAUJONMENT FUND

The Gauchement Fund accounts for funds held for disposition in connection with garnishments. Reductions from the fund are made to the General Fund and to others for settlement of suits.

BOND FUND

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

4. 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 refers to the timing of the measurements made, regardless of the measurement basis applied. The General Fund is accounted for using a flow of current financial resources measurement basis. 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:

ASSUMPTION PARISH SHERIFF
Natchitoches, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Revenues

All valuation taxes and the related state revenues sharing are recorded in the year the taxes are due and payable. All valuation taxes are assessed on a calendar year basis and attach as an enforceable lien and become due and payable on the date the tax bills are filed with the recorder of mortgages. Louisiana Revised Statute 47:1991 requires that the tax bill be filed on or before November 15 of each year. All valuation taxes become delinquent if not paid by December 31. The taxes are normally collected in December, January, and February of the fiscal year.

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

Interest income on investments is recorded when the investments have matured and the income is available.

In accordance with the above criteria, fees, charges, and commissions for services and intergovernmental revenues are considered receivables to record at year-end.

Expenditures

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

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.

5. Budget Practices

Proposed budget for 1998 was prepared on the modified accrual basis of accounting, and published in the official journal at least 15 days prior to the public hearing. Public hearings are held at the sheriff's office during the month of June for comments from taxpayers. The 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.

ASSUMPTION PARISH SHERIFF
Baptisteville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Major accounting accounting are formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made. (Extraneous 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. The Assumption Parish Sheriff does not budget beginning or ending fund balances.

6. Cash and Cash Equivalents

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market 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 or any other state of the United States, or under the laws of the United States. Tax collections must be deposited in a bank domiciled in the parish where the funds are collected.

7. Fixed Assets

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

8. Compensated Absence

Employees of the sheriff's office earn two weeks of annual leave and five days of sick leave each year. Annual and sick leave must be used in the year earned. Payment is not made for unused annual leave or sick leave upon retirement or termination of employment.

In lieu of payment for certain leave accrued, employees of the Assumption Parish Sheriff's Office may elect to receive compensation. Comp-time may be used for paid time off from work or left to accumulate up to a maximum of 400 hours per employee. Any unused compensation at the time of retirement, or separation from employment, is paid to the employee.

9. Long-Term Obligations

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

10. Total Column on Balance Sheet

The total column on the balance sheet is captioned Memorandum Only to indicate that it is prepared only to facilitate financial analysis. This in this column does not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a combination.

ASSUMPTION PARISH GOVERNMENT
Natchitoches Parish, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE B - LIQUID TAXES

The following is a summary of Assumption Parish's authorized and levied ad valorem taxes for the year ended June 30, 1998.

Description	Authorized Millage	Levied Millage	Expiration Date
General Ad Valorem Tax	4.41 M	4.41 M	N/A
Assumption Parish Assessment District	4.83 M	4.83 M	N/A
Assumption Parish School Board	48.92 M	44.23 M	1997
Special Law Enforcement District	26.02 M	26.02 M	2003
Assumption Parish Waterworks District #1	.35 M	.33 M	1998
Bayou Lafourche Floodwater District	1.58 M	1.58 M	2003
Assumption Council on Aging, Inc.	3.23 M	3.23 M	2000
McNatchery Police Levy District	4.14 M	3.98 M	N/A
Lafourche Basin Levy District	4.35 M	3.28 M	N/A
Fire Protection District #1	3.58 M	3.58 M	1999
Fire Protection District #2	3.25 M	3.25 M	1999
Road Lighting District #1	23.26 M	13.85 M	1997
Consolidated Light District #1	24.00 M	10.00 M	1997
Gravity Drainage District #1	\$.00/acre	\$.00/acre	2006
Gravity Drainage District #2	\$.00/acre	\$.00/acre	2003
Gravity Drainage District #3	\$.00/acre	\$.00/acre	1998
Gravity Drainage District #4	\$.00/acre	\$.00/acre	2000
Gravity Drainage District #5	\$.00/acre	\$.00/acre	2006
Gravity Drainage District #11	\$.00/acre	\$.00/acre	2007
Hardness Gravity Drainage District	\$.00/acre	\$.00/acre	1997
Marine Drainage District	\$.00/acre	\$.00/acre	1997
Forest Protection Tax	\$.00/acre	\$.00/acre	N/A

NOTE C - CASH AND CASH EQUIVALENTS

As June 30, 1998, the sheriff has cash and cash equivalents (bank balances) totaling \$215,304 in interest-bearing demand deposits and certificates of deposit.

These deposits are stated in cash, 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 mutually acceptable to both parties. As June 30, 1998, the sheriff has \$161,813 in deposits (collateral bank balances) respectively. These deposits are secured from risk by \$180,000 of federal deposit insurance as of June 30, 1998 and \$413,076 (estimated market value) of pledged securities held by the custodial bank as of June 30, 1998, in the name of the fiscal agent bank (GAAR Category 3).

ASSUMPTION PARISH SHERIFF
Nagborsville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE C - CASH AND CASH EQUIVALENTS - Continued

Even though the pledged securities are considered uncollateralized (Category 7) under the provisions of GASB Statement 7, Louisiana Revised Statute 18:1529 imposes a statutory requirement on the custodial bank to advance and sell the pledged securities within 30 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

NOTE D - INVESTMENTS

Investments consist of the Assumption Parish Sheriff's equity investment in the Louisiana Asset Management Fund. These investments are carried at market value as of June 30, 1998 of \$994,307. The Assumption Parish Sheriff's investments are categorized as Category 3 investments which include investments that are issued or registered or for which the securities are held by the Sheriff or its agent in the Sheriff's name.

NOTE E - RECEIVABLES

The General Fund receivables as of June 30, 1998 are as follows:

Commissions on licenses and taxes	\$ 18,722
Intergovernmental receivables:	
State supplemental pay	5,308
Video poker fees	25,722
Fees, charges and commissions for services:	
Civil and criminal fees	5,184
Court attendance	108
Housing payments	14,008
Interest	88
Miscellaneous	<u>18,056</u>
	\$ 100,000

NOTE F - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows:

	OFFICE FURNITURE AND EQUIPMENT	LAW ENFORCEMENT EQUIPMENT	VEHICLES AND BOATS	TOTAL
Balance, June 30, 1997	\$ 93,139	\$ 188,967	\$ 387,983	\$ 1,069,621
Additions	98,046	19,000	130,000	149,854
Deletions	<u>(7,178)</u>	<u>—</u>	<u>(136,800)</u>	<u>(244,183)</u>
Balance, June 30, 1998	\$ 123,917	\$ 207,967	\$ 481,183	\$ 1,085,633

ASSUMPTION PARISH SHERIFF
Mandeville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE G - PENSION PLAN

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

All sheriffs and all deputies who are found to be physically fit, who earn at least \$400 per month, and who were between the ages of 18 and 59 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 31 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 percent for each year if total service (not less than 12 but less than 15 years), 3.75 percent for each year if total service is at least 15 but less than 20 years, and 5 percent for each year of total service is at least 20 years (Act 1117 of 1993 increased the normal rate by 0.25 percent for all service rendered on or after January 1, 1993.) In any case, the retirement benefit cannot exceed 600 percent 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 benefit 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 only benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit in which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established or amended by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 2160, Monroe, Louisiana 71220, or by calling (504) 342-1181.

Funding Policy. Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the Assumption Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 6.6 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds as required and available from insurance premium taxes. The contribution requirements of plan members and the Assumption Parish Sheriff are established and may be amended by state statute. As provided by R.S. 11:881, 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 Assumption Parish Sheriff's contributions to the System for the years ending June 30, 1996, 1997, and 1998, were \$145,291, \$142,075, and \$89,518, respectively, equal to the required contributions for each year.

NOTE H - POSTRETIREMENT HEALTH CARE AND LIFE INSURANCE BENEFITS

The Assumption Parish Sheriff does not provide any postemployment benefits.

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE I - CHANGES IN AGENCY FUND BALANCES

A summary of changes in agency fund balances due to taxing bodies and others for the year ended June 30, 1998 follows:

Description	Balance Beginning of Year	Additions	Reductions	Balance at End of Year
Tax Collector Fund	\$ 11,814	\$ 4,377,893	\$ 4,148,808	\$ -
Special Fund	17,709	187,638	802,182	17,155
Contribution Fund	-	70,790	70,790	-
Trust Fund	71,181	433,383	415,488	88,152
	<u>\$ 80,704</u>	<u>\$ 4,759,204</u>	<u>\$ 4,707,268</u>	<u>\$ 88,152</u>

NOTE J - COMPENSATED ABSENCES

As of June 30, 1998, employees of the Assumption Parish Sheriff's Office have accumulated and vested \$46,477 of employee comp-time. The comp-time is recorded as an obligation of the general long-term obligations account group as June 30, 1998.

NOTE K - CHANGES IN GENERAL LONG-TERM OBLIGATIONS

The following is a summary of long-term obligation transactions during the year ended June 30, 1998:

	Compensated Absences	Lease Settlements	Total
Long-term obligations payable at July 1, 1997	\$ 15,302	\$ 148,930	\$ 164,232
Net change	<u>47,155</u>	<u>(148,930)</u>	<u>(101,775)</u>
Long-term obligations payable at June 30, 1998	<u>\$ 62,457</u>	<u>\$ -</u>	<u>\$ 62,457</u>

NOTE L - LITIGATION

The Assumption Parish Sheriff is involved in various litigation matters as June 30, 1998. All litigation is contained to be within the Sheriff's insurance limits and/or coverage under the Louisiana Sheriff's Risk Management Program and its excess carrier and therefore should not have any future effect on its financial statements. The Sheriff's Office is not aware of any claims or assessments which should be reflected in the accompanying financial statements.

ASSUMPTION PARISH SHERIFF
Nogobonaire, Louisiana

NOTES TO FINANCIAL STATEMENTS
June 30, 1998

NOTE M - INSURANCE COVERAGE

The Assumption Parish Sheriff's Office participates in the Louisiana Sheriff's Risk Management Program and the Louisiana Sheriff's Automobile Program which are self insured Programs with respect to public liability and automobile insurance coverage respectively.

With respect to the insurance coverage as described above, the Assumption Parish Sheriff's Office is contingently liable and could become liable in the event that all or any of the insurance companies, funds, or programs which provide insurance coverage cannot, fail to renew or be unable to meet their obligations.

NOTE N - EXPENSES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY

The sheriff's office is located in the parish courthouse. The cost of maintaining and operating the parish courthouse are paid by the Assumption Parish Police Jury. In addition, some of the furniture and fixtures used in the sheriff's office and the expenses of housing and feeding prisoners in the parish jail are also provided by the police jury.

NOTE O - YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many data processing systems and other electronic equipment that may adversely affect the Assumption parish Sheriff's operations as early as fiscal year 1999. The Assumption Parish Sheriff's office is in the process of inventorying computer systems and other electronic equipment that may be affected by the year 2000 issue and that are necessary in conducting the operations of the Assumption Parish Sheriff's operations. It is unknown as of June 30, 1998, what efforts, if any, failing to remediate any such systems will have upon Assumption Parish Sheriff's operations and financial reporting. Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management of the Assumption Parish Sheriff cannot assure that the Assumption Parish Sheriff is or will be successful in which or in part, or that parties with whom the Assumption Parish Sheriff does business will be year 2000 ready.

SUPPLEMENTAL INFORMATION

FIDUCIARY FUNDS - AGENCY FUNDS

ASSUMPTION PARISH SHERIFF
Natchitoches, Louisiana

SUPPLEMENTAL INFORMATION
June 30, 1998

FINANCIAL FUNDS - AGENCY FUNDS

TAX COLLECTOR FUND

Article VI, Section 21 of the Louisiana Constitution of 1974, 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 to the appropriate taxing bodies.

SPECIAL FUND

The Special Fund accounts for funds held for disposition in connection with sheriff's sales and other advance costs. Deductions from the fund are made to the General Fund, to litigants, and to others for costs incurred in settlement of suits.

GARNISHMENT FUND

The Garnishment Fund accounts for funds held for disposition in connection with garnishments. Deductions from the fund are made to the General Fund and to others for settlement of suits.

BOAT FUND

The Boat Fund accounts for funds deposited and held until the courts have determined the costs applicable to the boat dispute. Deductions from the fund are made to the General Fund, to various parish agencies and, in certain cases, to the disposition of funds.

ASSUMPTION PUBLIC SERVICE
 Supplemental Ledgers

Schedule I

REGULARY FEES - AGENCY FEES
 (Combining Balance Sheet)
 June 30, 2016

	REGULATIONS			
	TAX COLLECTION	REGULAR	SUBSIDIARY	TOTAL
ASSETS				
Cash and non-refundable Total Assets	\$ 0	\$ 17,119	\$ 0	\$ 17,119
	\$ 0	\$ 17,119	\$ 0	\$ 17,119
LIABILITIES				
Liabilities	\$ 0	\$ 17,119	\$ 0	\$ 17,119
Due to Trading, Audits and Others Total Liabilities	\$ 0	\$ 17,119	\$ 0	\$ 17,119
	\$ 0	\$ 17,119	\$ 0	\$ 17,119

ASSUMPTION PUBLIC SECURITY

Supervisor Eric Lombardi

FINANCIAL STATEMENTS - AGENCY FUND

Schedule of Changes in Balance Sheet by Training Module and Others

Year Ended June 30, 1989

Schedule 2

	TASC			
	COLLECTOR FUND	SPECIAL FUND	SALES/TREASURY FUND	RESERVE FUND
BALANCES, Beginning of Year	\$ 11,815	\$ 11,281	\$	\$ 7,131
ADDITIONS:				
Staff table		79,233		69,848
Bonds			76,170	547
Overseas		23,283		2,389
Other Apprais		418	658	
Interest				
Trans. fees, etc., paid to tax collector	5,112,491			
Total additions	5,112,491	103,624	78,798	72,734
Total	5,124,290	114,905	78,798	77,865
DEDUCTIONS:				
Deposits sent to:				
Staff's General Fund		21,489	5,614	371,442
Police pay				13,504
Private attorney				87,518
Clock of Court		7,286		3,643
Indigent defense board				80,211
Attorneys, litigants, appraisals, etc.			88,119	15,415
Judicial expense fund				78,085
Other expenses			3,025	
Trans. fees, etc., collected's taxing bodies and others	5,112,229	81,182		11,088
Total reductions	5,112,229	162,671	93,743	678,983
BALANCES, End of Year	\$	\$ 3,234	\$	\$ 10,882

**INDEPENDENT AUDITOR'S REPORTS REQUIRED
BY GOVERNMENT AUDITING STANDARDS**

The following independent auditor's reports on internal control and compliance are presented in compliance with the requirements of Government Auditing Standards (Standards for Audit of Governmental Organizations, Programs, Activities, and Functions), 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.

STAN J. WAGUESPACK

Certified Public Accountant

A Professional Corporation

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN ASSESSMENT OF THE GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Honorable Thomas P. Mahls
Assumption Parish Sheriff
Napoleonville, Louisiana

I have audited the general-purpose financial statements of Assumption Parish Sheriff, component unit of Assumption Parish Police Jury, as of June 30, 1998, and for the year then ended, and have issued my report thereon dated December 14, 1998, which was qualified because insufficient audit evidence exists to support Assumption Parish Sheriff's disclosures with respect to the year 1998 team. Except as discussed in the preceding sentence, I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance

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

Internal Control over Financial Reporting

In planning and performing my audit, I considered the Assumption Parish Sheriff's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be 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. 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 and use of management, of the Assumption Parish Sheriff, and interested state and federal agencies. However, this report is a matter of public record and its distribution is not limited.



Stan Waguespack
Baton Rouge, Louisiana
December 14, 1998

ASSUMPTION PARISH SHERIFF
Napoleonville, Louisiana

**Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2008**

98-1 CHECKS SWAPPED FOR CASH OF ANOTHER FUND

Description of Finding

Certain checks for miscellaneous revenues of one fund were swapped for cash received by another fund and not deposited or recorded on the books and used to buy office supplies and other items needed at the Assumption Parish Sheriff's office.

Corrective Action Taken

All deposits are now required to be deposited intact on a daily basis or by the next banking day. This procedure has been implemented by the Assumption Parish Sheriff's Office.

Planned Corrective Action

Acceptable procedures have been implemented.

98-2 SEGREGATION OF DUTIES

Description of Finding

Due to the size of the administrative and accounting staff, there is insufficient segregation of duties to have effective internal control.

Corrective Action Taken

An additional employee has been hired to work in the accounting office of the Assumption Parish Sheriff.

Planned Corrective Action

No corrective action is planned.

MANAGEMENT LETTER

ASSUMPTION PARISH SHERIFF

June 30, 1998

STEVE J. WAGNER
Certified Public Accountant
A Professional Corporation
Baton Rouge, Louisiana

STAN J. WAGUESPACK

Certified Public Accountant
A Professional Corporation

MANAGEMENT LETTER

Honorable Thomas F. Mahin
Assumption Parish Sheriff

In planning and performing my audit of the financial statements of Assumption Parish Sheriff for the year ended June 30, 1998, I considered its internal control structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

The Assumption Parish Sheriff's internal control structure consists of policies and procedures established by management to provide reasonable, but not absolute, assurance that financial data are recorded, presented, summarized, and reported consistent with the practices reflected in the financial statements. In establishing these policies and procedures, management assesses their expected benefits and related costs. Because of the inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any assessment of the internal control structure to future periods is subject to the risk that policies or procedures may become inadequate because of changes in conditions or that the degree of compliance with the policies or procedures may deteriorate.

However, during my audit, I became aware of certain matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes my comments and suggestions regarding these matters.

I have already discussed many of these comments and suggestions with the Assumption Parish Sheriff's personnel, and it will be pleased to discuss them in further detail at your convenience or to assist you in implementing the recommendations.


Stan J. Waguespack
Baton Rouge, Louisiana
December 14, 1998

POSTING TO GENERAL LEDGER

Checks written for the Sheriff's Fund (Special, Deed Fund, and Garnishment Fund) are posted to the general ledger manually after the checks are written. It is suggested that the Assumption Parish Sheriff's Office using the check solution software which is a part of the accounting software used for the General Fund general ledger which would afford direct posting to the general ledger when the check is written. This procedure should save time in the recording of these transactions and afford more time to review the transactions after they are recorded.

YEAR 2000 ISSUE

The year 2000 issue is the result of shortcomings in many electronic data-processing systems and other equipment that may adversely affect operations in the year 1999 and beyond. For many years, programmers eliminated the first two digits from a year when writing programs. For example, programmers would designate January 1, 1968 as "01/01/68" instead of "01/01/1968." On January 1, 2000 at 12:00:01 a.m., the internal clock in computers and other equipment will roll over from "12/31/99" to "01/01/00." Unfortunately, many programs (if not corrected) will not be able to distinguish between the year 2000 and the year 1900. This may cause the programs to process data inaccurately or to stop processing data altogether. Another factor that may cause problems in programs is the leap-year calculation. Some programs are unable to detect the year 2000 as a leap year.

It is strongly recommended that the Assumption Parish Sheriff's Office seek assistance from firms who have both experience in the year 2000 problem and knowledge of computer and software programs in order to begin assessing the needs of the Assumption Parish Sheriff's Office in order to ensure that operations will not be disrupted as a result of the year 2000 issue. A significant commitment of resources may be required to make year 2000 compliance changes and updates to computer systems and other equipment.

Practices affecting a wide range of the Assumption Parish Sheriff's operations will likely result in computers and other electronic equipment that are dependent upon date-sensitive coding, are not corrected.

Governmental authorities in governmental accounting and reporting have identified the following stages as necessary to implement a year 2000-compliant system.

- **AWARENESS STAGE** Encompasses establishing a budget and project plan (for example, a timeline or chart noting major tasks and due dates) for dealing with the year 2000 issue.
- **ASSESSMENT STAGE** When the organization begins the actual process of identifying all of its systems (regarding an inventory) and individual components of the systems. An organization may decide to review all system components for year 2000 compliance or, through a risk analysis, identify only mission-critical systems and equipment—systems and equipment critical to conducting operations—to check for compliance.
- **REMEDIATION STAGE** When the organization actually makes changes to systems and equipment. This stage deals primarily with the technical issues of converting existing systems, or switching to compliant systems. During this stage, decisions are made on how to make the systems or processes year 2000-compliant, and the required system changes are made.
- **VALIDATION/TESTING STAGE** When the organization validates and tests the changes made during the conversion process. The development of test data and test scripts, the running of test scripts, and the review of test results are crucial for this stage of the conversion process to be successful. If the testing results show anomalies, the tested areas need to be corrected and retested.

COMPUTER BACKUP OF FILES AND PROGRAMS

The periodic backing up of computer programs and data files is essential to any organization to be able to retrieve programs and data files in the event of computer failure or possible damage to the building in which the computer is stored. Files and programs should be periodically backed up and stored in an offsite location. Last year, a new computer backup system was installed. It is suggested that the present backup procedures be reviewed to make sure that all computer data is periodically backed up and stored in a safe place for possible use in case of emergencies or computer failure.

INTERNAL CONTROLS AND SEGREGATION OF DUTIES

Since the Kansas office has resigned, internal controls and segregation of duties should be reviewed for possible changes. It is anticipated the employees will have to be assigned to other areas and re-trained in order to maintain adequate controls and procedures. It is my understanding that the Assumption Parish Sheriff is presently in the process of addressing these controls. With respect to segregation of duties, it is important that employees do not control the processing of information from the beginning to the end without periodic reviews or checks performed by another employee. Sometimes the cost benefits of hiring additional employees may not weigh the benefits of instituting the controls. However, it is important that the Assumption Parish Sheriff's office begin to review the present controls and implement new controls as needed.