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JEFFERSON DAVIS PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Jennings, Louisiana

**Financial Statements and Independent
Auditor's Reports**
As of and for the Year Ended June 30, 1988

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 208 1 3 1989

JEFFERSON DAVIS PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Jennings, Louisiana

**Financial Statements and Independent
Auditor's Reports**
As of and for the Year Ended June 30, 1998

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INDEPENDENT AUDITOR'S REPORT

HONORABLE RICHARD EDWARDS, JR.
JEFFERSON DAVIS PARISH SHERIFF AND
EX-OFFICIO PARISH TAX COLLECTOR
Jennings, Louisiana

I have audited the accompanying statement of assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the Jefferson Davis Parish Sheriff, a component unit of the Jefferson Davis Parish Police Jury, as of June 30, 1998, and the related statement of collections, distributions, and unapplied balances for the year ended. These financial statements are the responsibility of management of the Jefferson Davis Parish Sheriff. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

As described in Note 1, the Jefferson Davis Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Jefferson Davis Parish, and the accompanying statements present information only on his activities as parish tax collector. Therefore, these financial statements are not intended to present fairly the financial position and result of operations of the Jefferson Davis Parish Sheriff in conformity with generally accepted accounting principles. Furthermore, the accompanying statements have been prepared on the basis of cash receipts and cash disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the accompanying financial statements present fairly, in all material respects, the assets and liabilities arising from such transactions of the Tax Collector Agency Fund of the Jefferson Davis Parish Sheriff as of June 30, 1998, and the collections, distributions, and unapplied balances of the Tax Collector Agency Fund for the year then ended, on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, I have also issued my report dated December 18, 1998, on my consideration of the Jefferson Davis Parish Sheriff's Tax Collector Agency Fund's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.



Certified Public Accountant

Jennings, Louisiana
December 18, 1998

JEFFERSON DAVIS PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Jennings, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities Arising
From Cash Transactions
As of June 30, 1998

ASSETS	
Cash	\$ <u>365,882</u>
Total Assets	\$ <u>365,882</u>
LIABILITIES	
Due to taxing bodies and others	\$ 336,995
Due to sheriff's general fund	<u>28,887</u>
Total Liabilities	\$ <u>365,882</u>

The Accompanying Notes Are An Integral Part Of This Statement.

JEFFERSON DAVIS PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Jennings, Louisiana
TAX COLLECTOR AGENCY FUND

Statement of Collections, Distributions,
 And Unsettled Balances
 For the Year Ending June 30, 1998

UNSETTLED BALANCES AT JUNE 30, 1997	\$ <u>778,712</u>
COLLECTIONS	
All revenues taxes	\$ 8,211,039
State taxes:	
Economy tax	4,589
LIC Assessment Service Fee	3,333
Protested taxes	24,888
Interest earned on:	
Deposits, net	15,289
Delinquent taxes	13,137
State revenue sharing	648,534
Sportsman Income	181,090
Parish Income	603,421
Tax notices	17,972
TOTAL COLLECTIONS	\$ <u>9,234,052</u>
TOTAL	\$ <u>9,234,364</u>
DISTRIBUTIONS	
Louisiana Department of Agriculture and Forestry	\$ 4,037
Louisiana Department of Wildlife and Fisheries	198,949
Louisiana Tax Commission	18,000
Jefferson Davis Parish:	
Police Jury	1,738,448
Drainage Districts	800,689
Library District	523,328
Morgue District	715,200
Waterworks District	334,823
School Board	2,811,878
Assessment District	308,260
Sheriff	1,878,564
Municipalities	248,777
Parson Ranch	217,482
Kulanda	1,086
TOTAL DISTRIBUTIONS	\$ <u>9,162,511</u>
UNSETTLED BALANCES AT JUNE 30, 1998	\$ <u>70,852</u>

The Accompanying Notes Are An Integral Part Of This Statement.

JEFFERSON DAVIS PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Jennings, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements

INTRODUCTION

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff is the ex-officio tax collector of the parish and is responsible for collecting and distributing ad valorem property taxes, parish occupational licenses, state revenue sharing funds, and sporting licenses.

The sheriff and ex-officio parish tax collector's office is located in the Jefferson Davis Parish Courthouse in Jennings, Louisiana. The sheriff employs four deputies in the tax department, whose responsibilities include the mailing of property tax notices to and collecting ad valorem property taxes from individuals, businesses, et cetera, who own real or movable property, subject to ad valorem taxation in the parish.

For the 1990 tax roll, there are 23,534 real property and movable property assessments totaling \$113,118,480, with homestead exemptions at \$ 27,338,943, representing 76 per cent and taxpayer taxable values at \$ 85,779,540, representing 24 per cent of the total roll.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. BASIS OF PRESENTATION

The accounts of the parish tax collector are established to reflect the collections imposed by law, distributions pursuant to such law, and unsettled balances due various taxing bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collections recognized when received and distributions reflected when paid. As such, the accompanying financial statements do not reflect the receivables and related payables associated with tax collection activities.

B. REPORTING ENTITY

The sheriff is an independently elected official; however, the sheriff is fiscally dependent on the Jefferson Davis Parish Police Jury. The police jury maintains and operates the parish court house in which the sheriff's office is located and provides funds for equipment and furniture of the sheriff's office. Because the sheriff is fiscally dependent on the police jury, the sheriff was determined to be a component unit of the Jefferson Davis Parish Police Jury, the financial reporting entity.

The accompanying financial statements present information only on the funds maintained by the sheriff relative to his responsibility as ex-officio parish tax collector 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.

JEFFERSON DAVIS PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Jennings, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements

Louisiana Revised Statute 24:13(K)(1)(c) requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statements reflect financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Amounts included in these financial statements are also included in the sheriff's annual general purpose financial statements.

C. CASH

State law authorizes the sheriff to deposit tax collections in a bank domiciled in the parish where the funds are collected. Furthermore, the sheriff may invest these deposits in condition of deposit or other investments permitted by law.

2. CASH

At June 30, 1998, the sheriff has cash (bank balances) totaling \$265,852 as follows:

Cash on hand	\$	0
Demand deposits		0
Interest-bearing demand deposits		265,852
Certificates of deposits		0
Total	\$	<u>265,852</u>

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 mutually acceptable to both parties. At June 30, 1998, the sheriff has \$265,188 in deposits (collected bank balances). These deposits are secured from risk by \$180,800 of federal deposit insurance and \$785,188 of pledged securities held by the custodial bank in the name of the fiscal bank (CLASS Category 2).

Even though the pledged securities are considered uncollateralized (Category 2) under the provisions of GASB Statement 5, Louisiana Revised Statute 29:1228 imposes a statutory requirement on the custodial bank to advertise and sell the pledged securities within 10 days of being notified by the sheriff that the fiscal agent has failed to pay deposited funds upon demand.

JEFFERSON DAVIS PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Jennings, Louisiana
TAX COLLECTOR AGENCY FUND

Notes to the Financial Statements

3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 1452 of 1997 were distributed as follows:

Jefferson Davis Parish:		
Police Jury	\$	153,340
School Board		287,340
Library		31,709
Assessor's Office		18,000
Drainage districts		9,285
Sheriff		63,719
Municipalities		79,000
Pension funds		<u>14,441</u>
Total	\$	<u>649,524</u>

4. TAXES PAID UNDER PROTEST

The asserted balances due to taxing bodies and others in the agency funds at June 30, 1998, as reflected in the Statement of Assets and Liabilities arising from cash transactions, include \$117,009 of taxes paid under protest, plus interest earned to date on the investment of these funds, totaling \$ 5,476. These funds are held pending resolution of the protest.

5. YEAR 2000 ISSUE

The Year 2000 issue is the result of shortcomings in many electronic data processing systems and other electronic equipment that may adversely affect the government's operations as early as fiscal year 1999.

The Sheriff has not inventoried computer systems and other electronic equipment that may be affected by the Year 2000 issue and that are necessary to conducting operations. It is unknown as of June 30, 1998, what effects, if any, failing to remediate any such systems will have upon the 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 cannot assure that the Sheriff's Office is or will be Year 2000 ready; the Sheriff's remediation efforts will be successful in whole or in part, or that parties with whom the Sheriff does business will be Year 2000 ready.

**OTHER REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS**

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

Honorable Richard Edwards, Jr.
Jefferson Davis Parish Sheriff
Jennings, Louisiana

I have audited the accompanying financial statements of the Tax Collector Agency Fund of the Jefferson Davis Parish Sheriff, a component unit of the Jefferson Davis Parish Police Jury, as of and for the year ended June 30, 1998, and have issued my report thereon dated December 18, 1998. 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 Jefferson Davis Parish Sheriff's Tax Collector Agency Fund'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, providing 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 Jefferson Davis Parish Sheriff's Tax Collector Agency Fund'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 of the sheriff, his management, and the Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Jennings, Louisiana
December 18, 1998

JEFFERSON DAVIS PARISH SHERIFF
(An Ex-Officio Parish Tax Collector)
Gretna, Louisiana
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 1998

We have audited the financial statements of Jefferson Davis Parish Sheriff's Tax Collector Agency Fund as of and for the year ended June 30, 1998, and have issued our report thereon dated December 18, 1998. 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. Our audit of the financial statements as of June 30, 1998 resulted in an unqualified opinion.

Section I Summary of Auditor's Reports

a. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance Material to Financial Statements Yes No

b. Federal Awards

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Type of Opinion On Compliance Unqualified Qualified

For Major Programs Disclaimer Adverse

Are their Findings required to be reported in accordance with Circular A-133, Section 510(a)?

Yes No

c. Identification of Major Programs:

CFDA Number (s)

Name of Federal Program (or Cluster)

Not applicable

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ _____

Is the auditor a 'low-risk' auditor, as defined by OMB Circular A-133? Yes No

Section II Financial Statement Findings

No findings to report.

Section III Federal Award Findings and Questioned Costs

No findings to report.

JEFFERSON DAVIS PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Jennings, Louisiana
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 1998

<u>Ref. No.</u>	<u>Fiscal Year Finding Initially Reported</u>	<u>Description of Finding</u>	<u>Corrective Action Taken (Yes, No, Partially)</u>	<u>Planned Corrective Action/ Partial Corrective Action Taken</u>
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SECTION I - Internal Control and Compliance Material to the Financial Statements:

No findings reported.

SECTION II - Internal Control and Compliance Material to Federal Awards:

No findings reported.

SECTION III - Management Letter:

1996-1	6/30/96	Need to use pre-numbered documents for all receipts issued - non-material internal control finding.	No future action necessary since controls in place as 6/30/98 considered adequate.	Receipts are being printed in duplicate and retained for comparison to master receipt file.
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JEFFERSON DAVIS PARISH SHERIFF

(As Ex-Officio Parish Tax Collector)

Bossier, Louisiana

**Management's Corrective Action Plan for Current Year Audit Findings
For the Year Ended June 30, 1998**

<u>Ref. No.</u>	<u>Description of Finding</u>	<u>Corrective Action Planned</u>	<u>Name(s) of Contact Person(s)</u>	<u>Anticipated Completion Date</u>
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SECTION I - Internal Control and Compliance Material to the Financial Statements:

No findings reported.

SECTION II - Internal Control and Compliance Material to Federal Awards:

No findings reported.

SECTION III - Management Letter:

No findings reported.