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CONCORDIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Vidalia, Louisiana

Financial Statements and
Independent Auditors' Reports
As of and 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 auditor, or controller, clerk and other appropriate public officials. The report is available for public inspection at the State House office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date—~~NOV 14 1969~~

CONCORDIA PARISH SHERIFF
(As Ex-Officio Parish Tax Collector)
Vidalia, Louisiana

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SWITZER, HOPKINS & MANGE
Certified Public Accountants

SWITZER, HOPKINS & MANGE
1000 BROADWAY, SUITE 1000
MONROE, LOUISIANA 70130
TELEPHONE (504) 235-1100

MEMBER AICPA, CPA, CMA, CFE, CFF

INDEPENDENT AUDITORS' REPORT

Honorable Randy J. Maxwell
Concordia Parish Sheriff and
Ex-Officio Parish Tax Collector
Vidalia, Louisiana

We have audited the accompanying statement of assets and liabilities arising from each transaction of the tax collector Agency Fund of the Concordia Parish Sheriff as of June 30, 1998, and the related statement of collections, distributions and unassigned balances for the year then ended. These financial statements are the responsibility of the Concordia Parish Sheriff's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those 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 statements presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, the Concordia Parish Sheriff is the ex-officio tax collector for the various taxing bodies within Concordia Parish, and the accompanying statements present information only on his activities as parish tax collector.

In our opinion, the financial statements referred to above present fairly, in all material respects, the cash balances of the Tax Collector Agency Fund of the Concordia Parish Sheriff as of June 30, 1998, and the revenues it received and expenditures it paid for the year then ended on the basis of accounting described in Note 1.

In accordance with Government Auditing Standards, we have also issued reports dated October 28, 1998 on our consideration of the Concordia Parish Tax Collector's internal control structure and on its compliance with laws and regulations.

Ferryday, Louisiana
October 28, 1998

Switzer, Hopkins & Mange

CONCORDIA PARISH SHERIFF
TAX COLLECTOR AGENCY FUND

Statement of Assets and Liabilities
Arising from Cash Transactions
Year Ended June 30, 1998

ASSETS

Cash \$ 8,372

LIABILITIES

Due to taxing bodies and others \$ 8,372

The accompanying notes are an integral part of these statements.

**CONCORDIA PARISH SHERIFF
TAX COLLECTOR AGENCY FUND**

**Statement of Collections, Distributions
And Unsettled Balances
Year Ended June 30, 1998**

UNSETTLED BALANCES AT JUNE 30, 1997	\$	48,827
 COLLECTIONS		
Ad valorem taxes		4,487,888
State revenues sharing (note 3)		455,598
Sporting licenses		195,838
Interest on:		
Demand deposits		5,384
Delinquent taxes		8,892
Cost, salaries, etc.		3,821
Miscellaneous		7,198
Total collections and funds available		<u>5,213,108</u>
 DISTRIBUTIONS		
Fifth Louisiana Levee Board		224,318
Louisiana Department of Wildlife and Fisheries		184,884
Louisiana Department of Agriculture and Forestry		6,817
Concordia Parish		
Police Jury		1,157,388
School Board		1,817,888
Sheriff		1,258,866
Assessor		220,128
Mandeville Fire Protection District		17,538
Fire Protection District No. 2		348,338
Recreation District No. 2		24,388
Recreation District No. 3		108,268
Pension funds		9,163
Refund and redemptions		4,148
Interest/costs/entire distributed		28,884
Miscellaneous		1,354
Total distributions		<u>5,207,728</u>
 UNSETTLED BALANCES AT JUNE 30, 1998		
DUE TO TAXING BODIES AND OTHERS	\$	<u>5,372</u>

The accompanying notes are an integral part of these statements.

**CONCORDIA PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Vidalia, Louisiana**

**Notes to the Financial Statements
As of and for the Year Ended June 30, 1998**

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 the collecting and distributing ad valorem property taxes, state revenue and sharing funds, and angling, hunting and trapping licenses.

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 uncollected 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 payables associated with tax collection activities.

B. REPORTING ENTITY

Louisiana Revised Statute 24:513 (I)(1)(b) requires that the accounts of each parish tax collector be audited annually. Accordingly, the accompanying financial statements reflect the financial activity of the sheriff relating only to his responsibility as ex-officio parish tax collector. Accounts 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 interest-bearing accounts with a bank described in the parish where the funds are collected.

2. CASH

At June 30, 1998 the sheriff has \$58,811 (collected bank balances) on deposit in interest-bearing demand accounts with local financial institutions. These deposits are fully insured by federal deposit insurance.

3. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act 763 of 1996 were distributed as follows:

CONCORDIA PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Vidalia, Louisiana

Notes to the Financial Statements
As of and for the Year Ended June 30, 1998

3. STATE REVENUE SHARING FUNDS CONTINUED

Fifth Louisiana Levy Board	\$	21,558
Concordia Parish:		
Police Jury		181,277
School Board		183,109
Assessor		21,164
Sheriff		124,664
Recreation District No. 2		1,133
Recreation District No. 3		3,381
Fees/Inn funds		9,115
Total	\$	<u>455,589</u>

4. PROPERTY TAXES

Property taxes are levied in December and payable by June 15 of the following year. The Concordia Parish Assessor prepares a list of property taxes due the Tax Collector, but the Tax Collector is responsible for billings and collections. The total millage is 102.25 mills, which is dedicated to various government agencies.

SWITZER, HOPKINS & MANGE
Certified Public Accountants

1000 N. WYOMING, SUITE 200
DALLAS, TEXAS 75201
PHONE 754-1111
FACSIMILE 754-1111

1000 N. WYOMING, SUITE 200

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 Randy J. Maxwell
Caddo Parish Sheriff and
Ex-Officio Parish Tax Collector
Vidalia, Louisiana

We have audited the accompanying financial statements of the Tax Collector Agency Fund of the Caddo Parish Sheriff as of and for the year ended June 30, 1998, and have issued our report thereon dated October 30, 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.

Compliance

As part of obtaining reasonable assurance about whether the Tax Collector'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 these provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our 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 our audit, we considered the Tax Collector's 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

Honorable Randy J. Maxwell
Concordia Parish Sheriff and
Ex-Officio Parish Tax Collector
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in amounts that would be material in relation to the general purpose 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 no matters involving the internal control over financial reporting and its operation that we consider being material weaknesses.

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

Ferryday, Louisiana
October 30, 1998

Scotty Hopwood & Group