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**WASHINGTON PARISH SHERIFF
PROPERTY COLLECTOR AGENCY FUND**

Franklinton, Louisiana

*Financial Statement and
Independent Auditor's Report*

Release Date: 1-13-99

Year Ended June 30, 1998

Richard M. Seal
CHIEF FINANCIAL OFFICER

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklinton, Louisiana

Financial Statement With
Independent Auditor's Report
For the Year Ended June 30, 2008

C O N T E N T S

	<u>PAGE</u>
Independent Auditor's Report	1-2
Financial Statement:	
Statement of Assets and Liabilities Cash Basis	3
Notes to the Financial Statement	4-7
Independent Auditor's Report on Compliance and on Internal Control Over Financial Statement Performed in Accordance with Government Auditing Standards	8-9
Schedule of Findings	10
Schedule of Prior Year Findings	11

INDEPENDENT AUDITORS REPORT

Honorable Dwayne Blair
Washington Parish Sheriff
Franklinston, Louisiana

I have audited the statement of assets and liabilities - cash basis of the Tax Collector Agency Fund of the Washington Parish Sheriff as of and for the year ended June 30, 1998. This financial statement is the responsibility of the Washington Parish Sheriff's management. My responsibility is to express an opinion on the financial statement based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and Government Auditing Standards issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statement. 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, this financial statement was prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In my opinion, the financial statement referred to above fairly presents, in all material respects, the assets and liabilities arising from cash transactions of the Tax Collector Agency Fund of the Washington Parish Sheriff as of June 30, 1998.

In accordance with Government Auditing Standards, I have also issued my report dated October 21, 1998 on my consideration of the Tax Collector Agency Fund of the Washington Parish Sheriff's internal control over financial reporting and my tests of compliance with certain provisions of laws, regulations, contracts, and grants.



Certified Public Accountant

Bogalusa, Louisiana
October 21, 1998

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana

Statement of Assets and Liabilities - Cash Basis
June 30, 1998

	<u>Fiduciary Fund - Agency Fund</u>
ASSETS	
Cash in bank	\$ 17,334
Total assets	\$ 17,334
 LIABILITIES	
Due to taxing bodies	\$ 17,334
Total liabilities	\$ 17,334

The accompanying notes are an integral part of this statement.

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana

Notes to the Financial Statement
For the Year Ended June 30, 1998

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 collection and distribution of ad valorem property taxes, parish licenses, state revenue sharing funds, seating, hearing, and trapping licenses, and fines, costs, and bond forfeitures imposed by the district court.

A. REPORTING ENTITY

Louisiana State Law requires the accounts of each parish tax collector to be audited annually. Accordingly, the accompanying financial statement reflects the financial activity of the sheriff related only to his responsibility as ex-officio parish tax collector. Amounts included in this financial statement are also included in the sheriff's annual general-purpose financial statements.

B. BASIS OF ACCOUNTING

The accounts of the parish tax collector are established to reflect the collections imposed by law, and the distributions pursuant to such law, and uncollected balances due various tax recipient bodies and others. The accompanying financial statements have been prepared on the cash basis of accounting, with collection recognized when received and distributions recognized when paid.

C. FUND ACCOUNTING

A fund is a separate accounting entity with a self-balancing set of accounts.

Fiduciary funds are used to account for assets held on behalf of outside parties, including other governments, or on behalf of other funds within the government. Agency funds generally are used to account for assets that the government holds on behalf of others as their agent.

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana
Notes to the Financial Statement

Fiduciary Fund

Agency Fund

The Washington Parish Tax Collector Agency Fund is categorized as a Fiduciary Fund and is operated as an Agency Fund Type. The Fund accounts for the collection and disbursements of assets held as an agent for other government units. The Agency Fund is custodial in nature (assets equal liabilities) and does not involve measurement of results of operations.

NOTE 2. CHANGES IN AGENCY FUND DEPOSITS DUE OTHERS

A summary of changes in agency fund deposits due others follows:

Balance, beginning of year	\$ 31,868
Additions:	
Ad valorem taxes:	
Current year	7,682,668
Prior year	30,029
Angling, hunting, and trapping licenses	168,288
Court fines and bond forfeitures	186,945
Probation fees	1,999
Interest earned from:	
Checking accounts	14,839
Delinquent taxes	12,838
Parish liquor licenses	4,648
Civil and criminal costs	145,153
Refunds	417
State Revenue Sharing	955,244
Total Additions	9,033,127
Reductions:	
State of Louisiana:	
Department of Wildlife and Fisheries	81,147
Forestry Department	18,197

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklinton, Louisiana
Notes to the Financial Statements

Florida Parishes Juvenile	233,178
Washington Parish:	
Police Jury	1,674,209
Assessor	503,000
Clerk of Court	19,189
Hospital Service District No. 1	631,004
School Board	1,696,904
Sheriff	993,959
Sheriff Commissioners	63,900
Sheriff sale advertising	3,188
Twenty-second Judicial District:	
District Attorney	13,777
Indigent Defender Board	34,334
Crime Victims Reparation Board	11,813
Hopkins City School Board	2,174,648
Portion fund payments	220,352
Refunds to taxpayers	20,000
Treasury, Court Case Management	2,553
LA Traumatic Head & Spinal Injury	4,818
Redemptions	12,488
Fire districts:	
Number 1	58,487
Number 2	20,694
Number 3	25,182
Number 4	24,997
Number 5	23,996
Number 6	31,998
Number 7	255,942
Number 8	80,349
Number 9	64,936
Municipalities:	
Franklinton	1,443
LA Tax Commission	3,595
Other	3,925
Total Reductions	<u>3,023,833</u>
Balance, end of year	\$.....73,354

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana
Notes to the Financial Statement

NOTE 1. STATE REVENUE SHARING FUNDS

The revenue sharing funds provided by Act No. 1483 of 1997 were distributed as follows:

Washington Parish:	
Police Jury	\$ 342,807
Assessor	81,811
School Board	174,993
Sheriff - commission	124,036
City of Bogalusa School Board	314,156
Pension Funds	<u>17,382</u>
Total	\$ 1,055,285

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL STATEMENT PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Donna Blair
Washington Parish Sheriff
Franklin, Louisiana

I have audited the financial statement of the Tax Collector Agency Fund of the Washington Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated October 21, 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 Tax Collector Agency Fund of the Washington Parish Sheriff's financial statement is 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 the 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 Tax Collector Agency Fund of the Washington 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 statement 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 statement 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 Washington Parish Sheriff and the Louisiana Legislative Auditor. However, this report is a matter of public record and its distribution is not limited.



Certified Public Accountant

Bogalusa, Louisiana
October 21, 1998

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklinton, Louisiana

SCHEDULE OF FINDINGS
For the Year Ended June 30, 1998

I have audited the financial statement of the Tax Collector Agency Fund of the Washington Parish Sheriff as of and for the year ended June 30, 1998, and have issued my report thereon dated October 21, 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. My audit of the financial statement 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 Statement

Internal Control

Material Weaknesses Yes No Reportable Conditions Yes No

Compliance

Compliance Material to Financial Statement Yes No

Section II Financial Statement Findings

No current year findings were noted.

WASHINGTON PARISH SHERIFF
TAX COLLECTOR AGENCY FUND
Franklin, Louisiana

SCHEDULE OF PRIOR YEAR FINDINGS
For the Year Ended June 30, 2008

Section I Internal Control and Compliance Material to the Financial Statement	
No prior year findings.	

